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Current Topics.

Viscount Mersey.

BY THE death, at the great age of eighty-nine, of VISCOUNT MERSEY, the law loses one who has played a great part in its administration, first, as an advocate of surpassing skill in the art of cross-examination, and afterwards as a judge who, particularly in the domain of commercial jurisprudence, was unrivalled in the power of expounding it with complete knowledge and clearness. The son of a Liverpool merchant, and himself, if we mistake not, trained for a time in business, he came to the bar equipped, as few of his contemporaries were, with a familiarity with commercial customs and practices which stood him in excellent stead when briefs began to come to him. In his younger days, and before he was fully occupied in drawing pleadings and performing the multifarious other work with which a junior has to cope, Mr. BIGHAM, as he then was, edited an edition of LEES' "Laws of British Shipping," a treatise in the editorship of which he was succeeded by his distinguished pupil, Mr. J. A. HAMILTON, now Lord SUMNER. Viscount MERSEY, although for a short time he was President of the Probate, Divorce and Admiralty Division, will be best remembered by his work in the Commercial Court, and by his judgments in the Privy Council in prize cases. Somewhat brusque in his judicial manner, and often peremptory in his methods, he was nevertheless a kindly man with interests extending far beyond the confines of the law. Like so many others who have held judicial office, he was frequently called upon, and always willingly answered the call, to undertake the presidency of public enquiries, among others in which he was so engaged being those concerned with the loss of the "Titanic" and the "Lusitania." He took a keen interest in the affairs of the Middle Temple, and to the last was a constant student of the best literature, English and foreign.

Costs as between Solicitor and Client.

IT IS provided by the Public Authorities Protection Act, 1893, s. 1, that where any action is brought against any person "for any act done in pursuance, or execution, or intended execution of any Act of Parliament, or of any public duty or authority, or in respect of any alleged neglect or default in the execution of any such Act, duty, or authority," and in any such action a judgment is obtained by the defendant, it shall carry costs as between solicitor and client. In *Graigola Merthyr Co., Ltd.* v. *Swansea Corporation* [1929] A.C. part 3, p. 344; 73 SOL. J. 109, the appellants, who were the owners of a colliery, worked a seam of coal which extended under the site of a reservoir constructed by the respondents, who were the urban sanitary authority of the district. By arrangement between the parties the reservoir had been emptied, but subsequently the respondents notified the appellants that the reservoir would be refilled. In point of fact, the respondents never attempted to refill the reservoir; but the appellants apprehended that if refilling took place it would damage their colliery works and they sought an injunction to restrain the respondents from filling the reservoir. This proceeding was in its essence a Chancery suit for a *quia timet* injunction. The action was dismissed and the appellants were directed to pay to the respondents two-thirds of their costs of action, *the costs to be taxed as between solicitor and client.* On appeal on the question of costs, it was argued by the appellants that the Public Authorities Protection Act, 1893, s. 1, *supra*, only applied to an action for an act actually done, and not to an act which was merely threatened. But the House of Lords (affirming the decisions of the Court of Appeal and TOMLIN, J.) held that the Public Authorities Protection Act, 1893, s. 1, applies to a *quia timet* action, and that therefore the costs should be taxed as between solicitor and client. This same point has been the subject of a controversy before. In *Harrop* v. *Ossett Corporation* [1898] 1 Ch. 525, an injunction alone was sought to restrain the defendants from using certain buildings as a hospital for small-pox. The action was in fact a *quia timet* action, and it was held by ROMER, J., that the word "action" as used in the Public Authorities Protection Act, 1893, s. 1, includes all actions in the Chancery Division, whether actions for an injunction or actions partly for an injunction and partly for damages. In *Grand Junction Waterworks Co.* v. *Hampton Urban District Council* [1898] 2 Ch. 331, there was a claim for a declaration which was refused, and it was held by STIRLING, J., that the defendants were entitled to their costs as between solicitor and client. Finally, in *Fielden* v. *Morley Corporation* [1899] 1 Ch. 1; [1900] A.C. 133, the House of Lords laid it down that the Public Authorities Protection Act, 1893, s. 1, applies to judgments in all actions in the Chancery Division for injunction or for damages, but not to appeals or interlocutory applications.

The Limit.

ATTENTION HAS frequently been drawn in these columns to the undesirability of encouraging the growth of bureaucratic authority in respect of matters which, in the interests of the public, should be referable only to our recognised judicial tribunals. One trembles to think of the chaos which may result if this departmental usurpation of authority is permitted to continue unchecked until, if it were possible, Whitehall has established itself as the final Court of Appeal. Our deep-rooted sense of natural justice rebels against such a possibility and our general experience has not assured us that bureaucratic authority will secure for us strictly impartial consideration. Human sentiments, the nature depending on the circumstances, might lead where the intellect would undoubtedly fear to tread. In this connexion a recent prosecution by the Battersea Borough Council throws some light on the kind of thing one may be expected to tolerate in the event of unfettered bureaucratic control. The council summoned the owner of a house in respect of a faulty lavatory basin which leaked; the proceedings being taken, it was said, under the Public Health Act. Mr. CAMPION, the magistrate before whom the matter

was brought at the South Western Police Court, said that he could not understand the situation, and that he was yet to learn that a cracked basin constituted an infringement of the law relating to the public health. Counsel for the council was unable to quote the authority for the summons and indicated that he was prepared to withdraw it, but asked for £2 2s. costs. Refusing those costs, as penalising the landlord, Mr. CAMPION dismissed the summons.

Registration of Accountants.

WE HAVE from time to time referred in these columns to the suggested registration of the accountancy profession, a step which is undoubtedly advantageous in all professions in which the personal element is so important. The accountant is regarded by many traders as the man of business to whom they look for guidance in all matters relating to figures, and most practices are kept together solely by the personality of the practitioner. Much of the work of the accountant is carried out by assistants, but clients look to the accountant himself to know the progress of their affairs and to keep in touch with them throughout the year. Although in the dentistry profession there are a number of companies which relieve the dental ills of their patients, up to the present corporate bodies have not entered the lists as accountants. It is reported, however, that one of the great auditing and accountancy companies of Germany is taking steps to establish a subsidiary organisation in this country, and, in the event of the profession adopting registration, it will be interesting to see whether limited liability companies will be admitted. The responsibilities of an auditor and accountant are considerable, and it is thought that a corporate body could not be subjected to disciplinary action for delinquencies. It will be remembered, of course, that s. 133 of the Companies Act, 1929, precludes a corporate body from holding the office of auditor to a company.

The Bill at a Restaurant.

A RECENT case at Bow Street is of interest to the keepers of restaurants and their customers. Three persons, forming a party, entered a restaurant and sat down together, each ordering his own meal. When they had finished, one asked for the total bill, saying that he would settle it, and the others thereupon left. In fact he had not enough money to do so, though he could have paid for what he had himself consumed. He was then charged, pursuant no doubt to the ruling in *R.* v. *Jones* [1898] 1 Q.B. 119, with obtaining credit by false pretences, an offence dealt with in s. 13 (1) of the Debtors Act, 1869. Mr. FRY dismissed the case, holding that he had only obtained credit for his share of the food, for which he had sufficient money to pay. He suggested that possibly there had been a conspiracy between the three men, but that was not the case for the prosecution, and the others were not before him. Had they been there, however, and charged with such a conspiracy, it may be suggested that it would have been practically impossible to bring home to them the knowledge that the defendant had not enough money to meet the joint bill. Had he ordered meals for the three, no doubt credit would have been given to him; it was, however, given to each individual. Again, had the restaurant keeper or the waiter known that the defendant had not enough money for the joint bill, no doubt the two friends would have been required to pay for what they had had, but on the defendant's declaration of his intention to pay for all, they were suffered to depart. Mr. FRY apparently held that this declaration created no fresh credit; the restaurant proprietors, however, certainly altered their position on the faith of it, for they allowed the other two debtors to go without paying, which they would not otherwise have done. Thus a civil action for debt might lie, but there was no offence. A friendly squabble at the end of a luncheon or tea-party as to who shall pay the bill is not very rare, and, in circumstances similar to the above, the decision appears to place restaurateurs in some difficulty. The remedy would be to require customer A, to whom credit had been given, to remain on the premises until customer B had paid the bill, but there would be the risk that they would both take offence. Incidentally, one may perhaps be surprised that the five judges in *R.* v. *Jones*, which no doubt was regarded as an important case, unanimously rejected the charge of obtaining the meal by false pretences, for the ordinary inference, when a stranger entered a restaurant and ordered a meal, would surely be an implied warranty that he had on him sufficient ready money to pay for it, for if he asked for credit without security beforehand he would certainly be refused.

False Marriage Particulars.

THE FINE of £10, with three guineas costs, imposed by a London magistrate on the 15th ult. on a young man for giving a false name and address for the purpose of getting married at a register office reveals a determination on the part of the authorities to assert the law of the land as to the proper information required to be given for registration of marriages. Such a deception as this does not invalidate a register office marriage even if both spouses are aware of the irregularity, but in the case of a false publication of banns made deliberately to the knowledge of both, the marriage would be liable to be declared void under the Marriage Act, 1823. By s. 3 of the Perjury Act, 1911, false statements for the purpose of marriage registration are misdemeanours punishable with a maximum sentence of seven years' penal servitude, but there is a statutory limitation in respect of prosecutions for wilfully making a false declaration for the purpose of procuring any marriage out of the district in which the parties, or one of them, dwell, and no prosecution will lie on the expiry of eighteen months after the marriage. It does sometimes happen that the legal obligation upon a person about to marry that he should give particulars of parentage puts him or her in the embarrassing position of breaking the law or giving a clue to a family skeleton unknown to the other party. Another aspect of the matter arising out of the note entitled "Idle Marriage Ceremonies" (p. 521, *ante*), is the subject of an interesting letter from a Superintendent Registrar of Marriages (see p. 554).

The Validity of Payments to Travellers.

THE ABOVE question was recently considered at Westminster County Court in *La Reine Hair Wave and Curler Company Limited* v. *Southern Electrical Engineers Company Limited*. The plaintiffs claimed £6 13s. as the price of electrical signs, but the defendants proved payment of £3 18s. in two sums by cheques made out to the plaintiffs and given to their traveller, who also received £1 5s. in cash. The invoices stated: "Payment to be made direct to us within fourteen days," but in the meantime the traveller had received £2 as a deposit, and admitted that he had not accounted for the sums on the ground that he was holding them against an amount due to him by the plaintiffs. His Honour Judge Sir ALFRED TOBIN, K.C., observed that a prohibition of payment to an agent should be more explicit than the above notice, and it would be preferable to state: "Do not pay the traveller." The above was a sufficiently clear prohibition, however, and he was reluctantly compelled to decide against the defendants—except with regard to the sums paid by cheque—judgment being therefore given for the plaintiffs for £2 15s. and costs. In *International Sponge Importers Limited* v. *Andrew Watt and Sons* [1911] A.C. 279, whilst the plaintiffs' invoices stated (1) Cheques to be crossed, (2) All cheques to be made payable to International Sponge Importers, (3) No receipt valid unless on the firm's printed form attached hereto," a traveller induced the defendants to pay for sponges by cheques payable to himself, and by notes and coin, although he had no actual authority to receive payment otherwise than by crossed cheque. The House of Lords, however, held that the payments were valid as against the plaintiffs, as there was no sufficient

intimation to customers that the traveller was not authorised to receive payment in cash, or by a cheque in his favour which could be cashed at once.

The Putative Fathers of Adopted Children.

THE LIABILITY of the above persons for maintenance under bastardy orders was considered in a recent case at Leeds, the defence being that the reason for the bastardy order had gone when the adoption order was made. Under the Adoption of Children Act, 1926, s. 5, the adopter is liable for maintenance and education, not only to the child but to the State, and it was argued that the original liability of the putative father was thereby displaced. The stipendiary magistrate (Mr. HORACE MARSHALL) held that the putative father remained liable after the adoption, and an order was therefore made for payment of the arrears. This decision followed *Freeman* v. *Brown* (*Yorkshire Post*, 2nd May, 1928), in which the plaintiff sued upon a maintenance agreement, and obtained judgment at the West Hartlepool County Court. The defendant appealed to the Divisional Court on the grounds that (1) the child had been adopted by a man who employed the plaintiff as housekeeper, (2) all the parent's rights and liabilities had been transferred by the above Act, and (3) the adoption order terminated any existing agreement or order of the court. Mr. Justice MACKINNON observed that the maintenance agreement by the defendant might have been an inducement for the adopter to obtain his order, which did not release the defendant from liability. Mr. Justice BRANSON also held that the agreement was not affected by the adoption order, and the appeal was accordingly dismissed. This decision may seem at variance with the section referred to, but is it not a logical result of the doctrine that an illegitimate child is *nullius filius*? The putative father does not attain the legal status of parent by the finding of fact of the magistrates, and therefore cannot claim the immunities conferred upon a parent by s. 5. It is noteworthy that sub-s. (5) uses the expression "natural parent" in the opposite sense to which the term is usually used, but there is no inference that the rest of the Act applies to any but legal parents.

Educational Policies for Children.

MANY OF the leading life insurance companies now issue a very useful form of policy, making provision for the payment of the annual sum intended to be devoted to the education of a child when he, or she, attains a certain age. In principle these policies follow much the same form. In consideration of a premium paid during the child's earlier life the company undertakes to pay a definite annuity for a certain number of years after the child attains a given age. There is ordinarily, or frequently, a provision for repayment of the premiums (less any annuity actually paid) in the event of the child dying before the end of the annuity period. The Inland Revenue authorities appeared to have been advised that on the child attaining the given age the annuity payable to the parent was chargeable with income tax, as the Board supported an appeal to the Court of Appeal in the recent case of *Perrin* v. *Dickson* (*Inspector of Taxes*), W.N. (1929), p. 213. Evidence had been given before the Special Commissioners that the aggregate of the annuity payable under the particular policy merely amounted to a repayment of the premiums with compound interest at 3 per cent. The Commissioners, however, held that the parent was taxable in respect of the whole annuity. The decision was reversed by ROWLATT, J., who held that only such part of the annuity as represented interest was liable to tax. His decision was affirmed by the Court of Appeal, who held that the transaction stripped of its form was merely a method of saving money for future use, and that the payments by the insurance company were repayments of capital by instalments, with interest. The result will be hailed by lawyers with modest incomes, who find it desirable to make provision for their children's education by means of such policies, as eminently just and satisfactory.

Money-lending Decisions in the High Court since 1928.

THE Money-Lenders Act, 1927, came into operation on the 1st January, 1928, and it is surprising how few decisions have been given in the High Court under the new statute. The restrictions imposed on moneylenders by the recent Act are so stringent that no doubt far greater care is exercised by moneylenders in their transactions. There are, however, some important decisions under the Act of 1927 which may well repay careful consideration.

In the first place, a number of points of practice should be noted. It will be remembered that s. 9 (2) of the Act of 1927 provides that "no proof of a debt due to a moneylender in respect of a loan made by him shall be admitted for any of the purposes of the Bankruptcy Act, 1914, unless the affidavit verifying the debt is accompanied by a statement showing in detail" the various elements of the transaction, e.g., the amount of the sums actually lent and the dates on which they were lent, etc. *In re A Debtor*, No. 99 of 1928, 72 SOL. J. 335; 97 L.J., Ch. 250; 139 L.T. 139, a moneylender presented a petition in bankruptcy in respect of a judgment obtained by him against the debtor for two promissory notes given by the debtor to him before the commencement of the Act of 1927 (i.e., the 1st January, 1928). It was held by the Court of Appeal that s. 9 (2) *supra*, was a procedure section, and as such, retrospective in effect, and that therefore the moneylender was bound to accompany his affidavit verifying the debt with a statement containing the various details as specified by s. 9 (2) *supra*. Further, the Court of Appeal pointed out that those sections or sub-sections of the Act of 1927 as were referable to contracts made only after the commencement of the Act, were in express terms so declared to be. Lord HANWORTH, M.R., said, in the course of his judgment: "The law is that, as far as a statute deals with procedure only it can be retrospective. In *Gardner* v. *Lucas*, 3 App. Cas. 582, at p. 603, Lord BLACKBURN said: 'Alterations in the form of procedure are always retrospective, unless there is some good reason or other why they should not be.' Another point of practice was decided *In re Practice Note* (1929), 45 T.L.R. 476, under s. 8 of the Act of 1927, but in this instance there was no doubt about the retrospective nature of the provisions, for it is provided by s. 8 (*supra*) that 'In respect of every contract for the repayment of money lent by a moneylender, whether made before or after the commencement of this Act, the moneylender shall, on any reasonable demand in writing being made by the borrower at any time during the continuance of the contract and on tender by the borrower of the sum of one shilling for expenses, supply to the borrower or, if the borrower so requires, to any person specified in that behalf in the demand, a statement signed by the moneylender or his agent showing'—the various elements of the transaction, e.g., the date on which the loan was made, the amounts of principal and interest, etc. CLAUSON, J., with the concurrence of his learned brethren, laid down that on the hearing of every judgment summons in respect of money lent by a moneylender the judgment creditor must produce to the judge a copy, made up to date, of the statement which the debtor is entitled to ask for under s. 8 (*supra*), and that this will apply whether the loan was made before or after the 1st January, 1928. The next point of practice comes under s. 18 (*h*) of the Act of 1927, and refers to Scotland. By s. 18 (*h*) (*supra*) it is provided that, 'notwithstanding anything to the contrary in any Act contained, summary execution or diligence shall not be competent upon any bill of exchange or promissory note or upon any bond or obligation registered in the books of any court, where such bill, promissory note, bond or obligation has been granted to or in favour of, or is held by, a moneylender.'" In *Murray* v. *M'Guire* [1928] S.C. 647; (1928), Sc. L.T. 430, it was held by the Court of Session, that "summary diligence" within the meaning of

s. 18 (*h*) (*supra*) means diligence done after the commencement of the Act (i.e., the 1st January, 1928) upon a warrant summarily obtained. In this particular case the arrestment complained of was incompetent, for, although it proceeded upon a warrant to do diligence which had been obtained before the 1st January, 1928, it had not been used until after that date.

We pass on now to deal with s. 6 of the Act of 1927, which deals with the form of moneylenders' contracts, and which provides in terms that no contract for the repayment by a borrower of money lent to him or to any agent on his behalf by a moneylender after the 1st January, 1928, shall be enforceable unless (1) a note or memorandum of the contract is made and signed personally by the borrower before the money is lent or the security given, and (2) a copy of the note or memorandum is delivered or sent to the borrower within seven days of the making of the contract, and (3) the note or memorandum contains all the terms of the contract. In *Gaskell Ltd.* v. *Askwith* (1929), 45 T.L.R. 439, the defendant guaranteed payment to the plaintiffs by his principal of a promissory note for £550, to secure a loan of £475, dated the 9th August, 1928. The actual payment of the money to the defendant's principal and the signing of the memorandum did not take place until the 17th August, 1928, on which date copies of the memorandum and promissory note were handed to the defendant. The memorandum, however, contained the date of the loan as the 9th August, 1928. No one was deceived by the insertion of the wrong date in the memorandum, which was due merely to a clerical error. Nevertheless, it was held by HUMPHREYS, J., that a loan was not made till the money had passed, and that therefore in this case the loan was not made until the 17th August, 1928. The transaction was therefore void under s. 6 of the Act of 1927, as the date of the loan given in the memorandum, i.e., the 9th August, 1928, was the wrong date. Moreover, as the learned judge pointed out, that if the date of the loan given in the memorandum, i.e., the 9th August, 1928, was assumed for the purpose of argument to be the correct date, then the transaction would be void on the ground that more than seven days had elapsed between the date of the loan and the delivery of a copy of the memorandum to the defendant.

A very important decision relating to the employment of agents or canvassers was given in *Vernon-Jeffreys* v. *Pinto* (1929), 45 T.L.R. 163. In this connexion s. 5 (3) of the Act of 1927 provides that "No moneylender or any person on his behalf shall employ any agent or canvasser for the purpose of inviting any person to borrow money or to enter into any transaction involving the borrowing of money from a moneylender, and no person shall act as such agent or canvasser, or demand or receive directly or indirectly any sum or other valuable consideration by way of commission or otherwise for introducing or undertaking to introduce to a moneylender any person desiring to borrow money"; and further, it is provided by s. 5 (6) that "where it is shown that a moneylending transaction was brought about by a contravention of any of the provisions of this section, the transaction shall, notwithstanding that the moneylender was duly licensed under this Act, be illegal, unless the moneylender proves that the contravention occurred without his consent or connivance." In the above-mentioned case the plaintiff, on 23rd December, 1927, received a loan from Clive Everton Limited, licensed moneylenders. On 9th January, 1928, the plaintiff required a further loan, and she went to the offices of Clive Everton Limited. Their manager, Mr. Harwood, told the plaintiff that he had a friend who was a moneylender—the defendant—who would advance the money. The plaintiff was then taken by Mr. Harwood to the defendant, who lent her £500 on the security of a bill of sale on her furniture and goods, and the rate of interest on the loan was expressed to be 48 per cent. per annum. The plaintiff now claimed a declaration that the transaction was illegal, and that the bill of sale was void, and alternatively a re-opening of the transaction on the ground that the interest charged was excessive, and the transaction harsh and unconscionable. In the course of his evidence the defendant denied that either Mr. Harwood or Clive Everton Limited acted as his agent or canvasser, and asserted that he had never paid Clive Everton Limited any commission. CLAUSON, J., before whom the case came in the first instance, took the view that s. 5 (3), *supra*, was not restricted to agents or canvassers employed by the moneylender himself, and that Mr. Harwood, whether the defendant knew it or not, had acted as canvasser and had invited the borrowing from the defendant in contravention of s. 5 (3), *supra*. On those grounds CLAUSON, J., held that the transaction was illegal, and that the bill of sale was void. On the case being taken to the Court of Appeal, Lord HANWORTH, M.R., agreed with the construction of s. 5 (3) taken by CLAUSON, J. But the other members of the Court of Appeal (LAWRENCE and RUSSELL, L.JJ.) took an opposite view. They held that the word "such" in s. 5 (3), *supra*, qualified the nouns "agent or canvasser" and meant "of the character beforementioned." An agent or canvasser to come within the prohibition contained in the sub-section must (1) be employed by a moneylender or some person on his behalf, and (2) be employed for the particular purpose there specified. In other words, the prohibition was only directed against persons acting as agents or canvassers for moneylenders. In the present case, therefore, the majority of the Court of Appeal held that the transaction did not offend against s. 5 (3) of the Act of 1927, and reversed the decision of CLAUSON, J., in the court below. In regard to the rate of interest the Court of Appeal re-opened the transaction and reduced the rate of interest from 48 per cent. to 15 per cent. per annum. This reduction of interest should be carefully noted by moneylenders, who must not imagine that interest up to and including 48 per cent. can be charged with impunity. It will be remembered that s. 10 of the Act of 1927 provides in terms that where the rate of interest charged on a loan exceeds 48 per cent. per annum a presumption is raised that the interest charged is excessive and that the transaction is harsh and unconscionable, and that even where the rate of interest is less than 48 per cent. the court may still reduce the same under the powers conferred on it by s. 1 of the Moneylenders Act of 1900. When the Moneylenders Act of 1927 was first introduced it was generally said that moneylenders would feel that they could charge up to 48 per cent. with safety, but the sooner any such idea is exploded the better. All that the new legislation has done is to alter the burden of proof. Where the rate of interest is 48 per cent. or less the onus lies on the borrower to show that the rate of interest is excessive, but where such rate exceeds 48 per cent. per annum then the burden lies on the moneylender to show that the particular rate of interest is fair and equitable.

The jurisdiction of the County Court is well defined, but the application of such definition to moneylending transactions has given rise to controversy in the past. As is well known, the jurisdiction of the County Court in contract is limited to amounts not exceeding £100. But how is this test of amount to be applied in moneylending transactions. For example, the amount of money actually lent may be less than £100, but the amount repayable to the moneylender by the borrower may exceed £100. Again, the sums lent and repayable may both exceed £100, but the amount in dispute (e.g., the balance sued for by the moneylender) may be less than £100. What then is the test to be applied in determining the jurisdiction of the County Court in such matters? That was the question which arose in *Crossingham* v. *Park* [1928] 1 K.B. 330; 137 L.T. 651; 43 T.L.R. 647, where the facts were as follows: The plaintiff borrowed from the defendant, a registered moneylender, a sum of £250 payable by monthly instalments of £15, the rate of interest on the loan being 60 per cent., and by way of security the plaintiff gave a bill of sale on certain chattels. The plaintiff paid £372 10s. to the defendant in

repayment of principal and interest, but the defendant alleged that money was still due to him from the plaintiff in respect of the transaction. The plaintiff then had recourse to the County Court in an application under s. 1 (2) of the Moneylenders Act, 1900, and claimed a declaration that the transaction was harsh and unconscionable, and that the interest charged was excessive, and asked that the court might re-open the transaction and order the repayment to the plaintiff of such sum as the County Court judge should think fit, not exceeding £100. The Divisional Court of the King's Bench (ACTON and TALBOT, JJ.), affirming the decision of the learned County Court judge, held that the County Court had no jurisdiction to entertain the application. The Divisional Court laid down: (1) that, if the whole amount of the "money lent," whether repayable in instalments or otherwise, without the addition of any claims for interest or other charges, is a sum within the jurisdiction of the County Court—i.e., is a sum not exceeding £100—then the borrower may make application to the County Court for relief; and (2) that the test for determining whether a moneylender may take proceedings in the County Court, is the amount of the "money lent" (as defined above), and not the amount of any instalment which is due and payable at any particular time.

Finally, we come to a decision of the Irish Free State. In this connexion it may be noted that the Moneylenders Act of 1927, does not apply either to Northern Ireland or to the Irish Free State. In *London Finance and Discount Co.* v. *Butler* [1929] Ir. R. 90, it was held by HANNA, J., that, where a moneylender does any business as such within the Irish Free State, in order to make his contracts legal and enforceable within the Irish Free State, he must comply in the Irish Free State with the provisions as to registration contained in s. 2 (1) (*a*) of the Moneylenders Act, 1900. This applies to a moneylender who is duly registered in Northern Ireland, but who does some act in connexion with his business in the Irish Free State.

The Companies Act, 1929.

By ARTHUR STIEBEL, M.A., Barrister-at-Law (Registrar, Companies—Winding-Up—Department, and Author of "Stiebel's Company Law and Precedents").

(*Continued from p.* 562.)—XI.

RECEIVERS AND MANAGERS. (Part VI of the Act.)

A body corporate unless appointed before 3rd August, 1928, cannot be a receiver, but if the company is being wound-up by the court the Official Receiver may be appointed. Invoices, orders for goods and business letters must state that a receiver or manager has been appointed. If the company is in liquidation both facts must be stated. A receiver can be required to make returns in the same way as a liquidator. A receiver or manager appointed under a power in a deed can be required to account and pay over balances to a liquidator, and the court will fix his remuneration.

Every such receiver or manager must within one month after the expiration of the period of six months from the date of his appointment and of every subsequent period of six months, and on ceasing to act, deliver to the Registrar of Companies for registration an abstract in the prescribed form showing his receipts and payments during such periods.

GENERAL PROVISIONS AS TO REGISTRATION. (Part VII of the Act.)

Documents which have been registered with the Registrar of Companies can be inspected and certified copies can be obtained. The Registrar may at any time after two years after dissolution direct that any documents shall be removed to the Public Record Office, and they may then be disposed of. Process for compelling the production of any document kept by the Registrar may not issue from any court without the leave of that court, and must have on it a statement that it is so issued. Orders may be made against a company and its officers requiring them to make good default in making returns in the same way as against a liquidator.

APPLICATION OF ACT TO COMPANIES FORMED OR REGISTERED UNDER FORMER ACTS. (Part VIII of the Act.)

The Act will apply to companies formed and registered under the Joint Stock Companies Acts or the Acts of 1862 and 1908, as if formed and registered under the Act, and to companies registered only under these Acts as if registered under Part IX of the Act, but this will not apply to a company registered in any part of Ireland.

COMPANIES NOT FORMED UNDER THE ACT AUTHORISED TO REGISTER UNDER IT. (Part IX of the Act.)

With the exceptions and subject to the provisions contained in the section, a company consisting of seven or more members which was in existence on the 2nd day of November, 1862, including any company registered under the Joint Stock Companies Acts and any company formed after that date, whether before or after the commencement of the Act, in pursuance of any Act of Parliament other than the Act, or of letters patent, or being a company within the stannaries, or being otherwise duly constituted according to law, and consisting of seven or more members, may at any time register under the Act as an unlimited company or as a company limited by shares or guarantee, and the registration will not be invalid by reason that it has taken place with a view to the company being wound-up. These provisions do not apply to companies registered in any part of the United Kingdom under the Companies Act, 1862, or the Companies (Consolidation) Act, 1908. A company having the liability of its members limited by Act of Parliament or letters patent may not register as a company limited by guarantee or as an unlimited company and no company which is not a joint stock company as defined in the Act may register under the Act as a company limited by shares.

The consent of a majority of the members present at a meeting summoned for the purpose must be obtained before registration, and in certain cases a three-quarters' majority is required. On registration the property of the company will vest and all liabilities will continue. Subject to certain exceptions, the provisions of the deed of settlement or other document constituting or regulating a company will, so far as they would have been required to be in the memorandum of the company if the company had been formed under the Act, have effect in the same manner and subject to the same incidents as if contained in a memorandum. The remaining provisions will be in the same position as articles. Any such document may be changed into a memorandum and articles by a special resolution and with the sanction of the court.

WINDING UP OF UNREGISTERED COMPANIES. (Part X of the Act.)

For the purposes of this part of the Act the expression "unregistered company" will include any trustee savings bank certified under the Trustee Savings Banks Act, 1863, and any partnership, whether limited or not, any association and any company, with the following exceptions:—

(1) A railway company incorporated by Act of Parliament, except in so far as is provided by the Abandonment of Railways Act, 1850, and the Abandonment of Railways Act, 1869, and any Acts amending them.

(2) A company registered in any part of the United Kingdom under the Joint Stock Companies Acts or under the Companies Act, 1862, or under the Companies (Consolidation) Act, 1908, or under the Act.

(3) A partnership, association or company which consists of less than eight members and is not a foreign partnership, association or company.

(4) A limited partnership registered in England or Northern Ireland.

An unregistered company which has a place of business situate in Northern Ireland cannot be wound-up under this part of the Act unless it has a principal place of business situate in England or Scotland or in both England and Scotland. For the purpose of determining the court having jurisdiction in the matter of winding-up, an unregistered company will be deemed to be registered in England or Scotland according as its principal place of business is situate in England or Scotland, or if it has a principal place of business situate in both countries, to be registered in both countries, and the principal place of business situate in that part of Great Britain in which proceedings are being instituted will, for the purposes of the winding up, be deemed to be the registered office of the company. No unregistered company can be wound-up under this Act voluntarily or subject to supervision.

The circumstances in which an unregistered company may be wound-up are as follows:—

(1) If the company is dissolved, or has ceased to carry on business, or is carrying on business only for the purpose of winding-up its affairs.

(2) If the company is unable to pay its debts.

(3) If the court is of opinion that it is just and equitable that the company should be wound-up.

If a company incorporated outside Great Britain ceases to carry on business in Great Britain it may be wound-up as an unregistered company notwithstanding that it has been dissolved or ceased to exist as a company under the laws of the country under which it was incorporated.

Where an order has been made for winding-up an unregistered company, no action or proceeding may be commenced or proceeded with against any contributory of that company in respect of any debt of the company, except by leave of the court, and subject to such terms as the court may impose.

(*To be continued.*)

A Solicitor's Authority to receive Money.

The Case of *Edmiston* v. *Scottish Temperance Company Limited*, before Astbury, J., reported in *The Times* of 19th July, was one of those in which a judge has to decide which of two innocent parties should suffer for the fraud of a third—unfortunately here a solicitor. In such matters, whichever way the decision goes, it must inflict hardship. In the present case the plaintiff, as administrator of her deceased husband, had made a claim on the defendant company for moneys due on a life policy. She presented it through one Pardy, a solicitor, admittedly employed by her as such. The claim as presented purported to authorise Pardy to receive the money, and accordingly he was handed a cheque payable to his client. He forged her receipt and endorsement on the cheque, received payment on it, and misappropriated the money. Subsequently he absconded and was struck off the rolls. The plaintiff thereupon sued the company, swearing that, although she employed Pardy to make the claim, she did not authorise him to receive the money, and that he had wrongfully altered the document she signed. Astbury, J., gave a short judgment in her favour. No authorities are quoted in the report, but there are a number which might be held to be in point. *Ex parte De Beaumont* (1849), 13 Jur. 354, was a case in which a solicitor was employed to take all necessary measures for obtaining payment of certain moneys in court to his clients, who were abroad, and this was construed as authority to pay the solicitor. This case, however, was cited and not followed shortly after in *Waddilove* v. *Taylor* (1849), 13 Jur. 1023. In *Bridges* v. *Garrett* (1870), L.R. 5 C.P. 451, the decision appears to have been founded on the proposition that a steward of a manor—in that case a solicitor—may have authority to accept money on behalf of the lord. The general rule of law is, of course, that a solicitor, as such, has no authority to receive a client's money. The strength of this rule is well illustrated by the case of *Re Bellamy* v. *Metropolitan Board of Works* (1883), 24 C.D. 387, in which the Court of Appeal held (reversing Kay, J., and *dissentiente* Baggallay, L.J.) that, even where a solicitor for vendor trustees produced a conveyance executed by his clients, the statutory protection of the purchaser on paying the money to the solicitor (then contained in the Conveyancing Act, 1881, s. 56, now the L.P.A., 1925, s. 69) did not prevent the purchaser from insisting on personal payment, or into the vendors' bank account. This decision, inconvenient both for trustees and the profession, was subsequently reversed by legislation, the statutory provision now in force being contained in the T.A., 1925, s. 22 (3) (*a*). Except, however, in cases governed by that section, and, on a sale by the Court, where an auctioneer hands a deposit to a solicitor on the record for payment into court (see *Biggs* v. *Bree* (1881), 51 L.J. Ch. 64), a solicitor cannot give a valid receipt for money due to a client unless he produces special authority.

In the case before Mr. Justice Astbury, special authority was produced, but it was forged. Had it been genuine, and had the insurance company refused to act on it and been sued, a judge might very well have found that the refusal was unreasonable and condemned the company in costs. In the words of Lindley, L.J., in *Re Hetling and Merton's Contract* [1893] 3 Ch. 269, at p. 280, "Ordinary business transactions cannot be carried on without some amount of trust; and if a purchaser in an ordinary case were, without reason, to require proof that a solicitor, purporting to act for trustees and producing a proper deed, had their permission to have the custody of it and to produce it, the purchaser would, *primâ facie*, be acting unreasonably, and would probably have to pay for his excess of caution." Nevertheless, if the deed was forged, it would be inoperative, and the purchaser would have paid his money without taking any estate.

This dilemma of being compelled either to risk loss from paying on a forgery, or to pay the costs of an action defended as a precaution against forgery, is one which no doubt gives managers of insurance societies and banks considerable anxiety. The matter is also of importance to solicitors because, notwithstanding the rule stated above, they are continually required to receive money on behalf of their clients. If cases like that before Astbury, J., were frequent, the big insurance companies and banks might delay and hamper business conducted by solicitors for their clients—a consummation devoutly to be avoided. Fortunately they are rare, but the profession cannot disregard them, for the professional black sheep smirches the whole brotherhood.

As between two innocent people, indeed, it may be open to question whether the law which allows one principal to suffer for the fraud of the other's agent meets the justice of the case. For example, in *Kepitigalla Rubber Estates Ltd.* v. *National Bank of India*, [1909] 2 Ch. 1010, the secretary of the plaintiff company forged its cheques, and the bank, honouring the cheques, had to bear the loss. In the words of Haldane, C., in *London Joint Stock Bank* v. *Macmillan* [1918] A.C. 777, at pp. 815-6, a man who leaves his cheque-book in the hands of his trusted clerk is not called upon to anticipate such an act of wickedness as forgery. Nevertheless, if he is deceived, and unwittingly employs a rogue, it would seem more equitable that he rather than the person to whom he introduces the rogue as his trusted agent, should suffer for his misplaced confidence. In other words, there might well be a doctrine that one who employs an agent should be taken to guarantee to those with whom the agent transacts business as such, that he will not during the course of it commit a felony or other offence against the criminal law to their detriment.

In the case of solicitors, however, it is almost equally injurious to the profession whether one of their member embezzles a client's money, or deceives, by forgery or otherwise, a person dealing with him when he is acting or purporting to act on behalf of a client.

In the circumstances, the question of a guarantee of the integrity of its individual members by the profession generally may perhaps be regarded as worthy of debate. No doubt if such a guarantee were unlimited, it might invoke the profession in some heavy liability. Three or four firms at the end of last century and the beginning of this failed dishonourably and failed with debts in each case running into hundreds of thousands. In each case, however, their insolvency, for years before they crashed, though not officially established, was openly discussed round about Lincoln's Inn Fields and Bedford-row, and the managers of any properly administered guarantee fund would have called upon those firms to establish their solvency by audit, on pain of forfeiture of their guarantee. In fact, it is the small cases, in which widows and uneducated people with a little property are cheated out of it by a black sheep, that bring the real discredit on the profession. This guarantee should only cover business within the usual ambit, and would therefore leave losses caused by embezzlement, such as that disclosed in *Reckitt* v. *Barnett, Pembroke & Slater Ltd.* [1929] A.C. 176, untouched. In that case the appellant had given a solicitor, now serving a sentence of penal servitude for his frauds, a full power of attorney, including that to draw cheques on the appellant's account "without restriction," and the solicitor did so, and misappropriated the money. The House of Lords held that the power was only to be used for the appellant's benefit, and that the donees of the cheques should have made enquiry as to the application of the money, a decision which appears manifestly to tend to the hampering of business. That of the Court of Appeal, reported [1928], 2 K.B. 244, may perhaps be regarded not only as more convenient for the ordinary transaction of business, but as better equity, the dissent of the Chancery Lord Justice notwithstanding: see especially the observations of SCRUTTON, L.J., pp. 256-7. The case, however, turned on the power of attorney rather than the authority of a solicitor in the usual course of his business, which, for the purposes of a guarantee fund, might be taken as the business for which a solicitor could charge profit costs under a properly drawn clause in a will. For a fund thus limited the profession as a whole might perhaps prefer to pay a small annual levy rather than suffer such comments on their untrustworthiness as might be occasioned by cases like that of *King* v. *Smith* [1900] 2 Ch. 425, where a solicitor swindled his client, a man of small education, out of £300, the purchase money on a conveyance of the client's property, properly paid to the solicitor under s. 56 of the Conveyancing Act, 1881. And a guarantee fund, it may be added, would certainly be less troublesome and expensive than the compulsory annual audit of every professional business, as recommended in certain quarters.

A Conveyancer's Diary.

Bankruptcy Pending Completion.

One of the ways in which the position of the parties to a contract may be changed is by the bankruptcy of one of them. The contract, if entered into for valuable consideration and in good faith, is good against the Official Receiver subject to his right of disclaimer to be mentioned presently (see the Bankruptcy Act, 1914 (c. 59), s. 45 (*d*)). But if it is the purchaser under the contract who becomes bankrupt, his trustee in bankruptcy is enabled to rid the bankrupt's estate of the burden of the contract by disclaiming it under s. 54, if he considers it "unprofitable." In such a case the trustee in bankruptcy "notwithstanding that he has endeavoured to sell or has taken possession of the property or exercised any act of ownership in relation thereto" may, by writing within twelve months after the first appointment of a trustee, or such extended time as may be allowed by the court, disclaim the contract. If, however, the contract has not come to his knowledge within one month after his appointment the trustee has twelve months after it came to his knowledge in which to disclaim.

If the trustee elect to disclaim he cannot recover any deposit which the purchaser may have paid (*Re Parnell* (1875), 10 Ch. App. 512; and see *Collins* v. *Stimson* (1883), 11 Q.B.D. 142).

The vendor has a right to prove in the bankruptcy for damages for the non-performance of the contract. That is he may prove for such costs and expenses as he could have recovered by way of damages against the bankrupt if the latter had failed to complete.

The vendor is not bound to wait and see whether the trustee in bankruptcy will disclaim or not. The Act gives him the power to bring matters to a head by forcing the trustee in bankruptcy to make his choice. By sub-s. (9) of s. 54 it is in effect provided that a trustee shall not be entitled to disclaim in pursuance of that section in any case when an application in writing has been made to him to decide whether he will disclaim or not, and he has, for a period of twenty-eight days or such extended period as the court may allow, declined or neglected to give notice whether he disclaims or not; and further if he does not within that period in fact disclaim he shall be deemed to have adopted the contract. Thus the vendor may force the trustee into a position in which he must either disclaim or actually adopt, and therefore become liable to perform, the contract. In addition to these provisions the court is given power by s. 54 (5) in any case when a person is entitled to the benefit or subject to the burden of any contract made with the bankrupt to make an order rescinding the contract on such terms as to payment by or to either party of damages for non-performance or otherwise as to the court seems equitable. Although a vendor cannot sue for specific performance of the contract, he may apply to the court under this sub-section, and may prove in the bankruptcy for any damages which he may be awarded.

If it is the vendor who becomes bankrupt the purchaser is entitled to have the contract enforced, and may demand a conveyance from the trustee in bankruptcy upon payment of the purchase price. If the price had already been paid to the vendor he would notwithstanding his bankruptcy continue to hold it as a trustee for the purchaser, as it would not pass to his trustee in bankruptcy (Bankruptcy Act, 1914 (c. 59), s. 38 (1)).

It should be remembered also that a purchaser under an uncompleted contract is the equitable owner of the property agreed to be sold. It follows that if the trustee in bankruptcy should disclaim the contract and the purchaser is thereby relieved from paying the purchase price or doing any other act which he was bound to do under the contract, he may still, as the equitable owner, call on the trustee in bankruptcy to convey the property to him (*Re Bastable* [1901] 2 K.B. 518).

In the event of the trustee, in such a case, refusing or neglecting to convey the property to the purchaser, he is afforded (in addition to or rather as an alternative to the ordinary relief) a remedy under s. 54 (6), which empowers the court on the application of any person claiming any interest in any disclaimed property to make an order vesting the property in any persons entitled thereto.

It only remains to add that a purchaser paying his purchase price to a vendor who has been adjudicated a bankrupt is protected unless the receiving order is registered under the Land Charges Act, 1925 (c. 22, s. 6 (1)).

ENNISKILLEN PETTY SESSIONS.

The *Irish Times* states that for the past four weeks there has not been a single police or civil case entered for hearing at the Enniskillen Petty Sessions. When the court was opened on Monday, Mr. S. Shore, acting clerk of petty sessions, said that there was no business to be done, and the presiding magistrate (Mr. George Whaley, J.P.) adjourned the court for fourteen days.

Landlord and Tenant Notebook.

Problems of Goodwill.

The grievances of tenants of business premises, which the Landlord and Tenant Act, 1927, was intended to remedy, are now beginning to claim the attention of the courts. The procedure appears to be quite simple, but only practical experience will disclose what hidden difficulties may lurk behind it. A recent case before His Honour Judge Owen Thompson, K.C., at Bow County Court, serves to show that all is not likely to be plane sailing. The matter came before the court for argument on the referee's report.

The case was one in which a fruit and vegetable salesman in Stratford Market had occupied premises for thirty-eight years—first as a weekly tenant and then as a leaseholder, during which period he claimed to have built up a valuable goodwill. The premises were last held under a lease for twenty-one years which expires at Christmas, 1929. The lessor was not prepared to renew the lease, and the lessee therefore sought a new lease under s. 5 in respect of goodwill. In so doing he alleged that compensation under s. 4 would not be sufficient to compensate him for the loss of goodwill he would suffer if he had to remove and carry on his trade, and he reserved his right in the alternative to claim compensation under s. 4. The lessor by his defence relied on s. 5 (3) (*b*) which says that where the tenant is the applicant the grant of a new lease is not to be deemed to be reasonable where, *inter alia*, the landlord requires the premises for occupation by himself. He contended further that by reason of the fact that the compensation given by s. 5 was expressed to be in lieu of that given by s. 4, it was not competent for the plaintiff to include in the alternative a claim for money compensation. The referee to whom the case went automatically under s. 21 (2) decided against the defendant on the latter point and proceeded with the inquiry. After hearing the evidence he came to the conclusion that the defendant had established a defence under the sub-s. (3) (*b*), with result that the only relief obtainable by the plaintiff was the award of such compensation as was provided by s. 4.

The referee then dealt with the proviso to s. 5 (3), which reads as follows :—

> "Provided that if the grant of a new lease is refused by the tribunal on any such ground as is mentioned in paragraph (*b*), the tribunal may make it a condition of refusal that if the landlord fails to carry out his intention within such period as may be allowed by the tribunal, the landlord shall pay to the tenant such compensation as the tribunal may fix not exceeding the amount of the loss which the tenant has suffered by reason of having been deprived of his right to the grant of a new lease under this section."

and intimated that it should be a condition of the refusal to grant to the plaintiff him a new lease, that if the defendant fail to carry out his intention to occupy the premises himself within three months of the end of the plaintiff's tenancy, he should pay to the plaintiff as compensation under the proviso to s. 5 (3) of the Act, the sum of £200. Liberty should be reserved to the plaintiff to apply to the court if the above conditions should remain unfulfilled. Upon the facts, as to alternative compensation under s. 4, the referee found that it was the intention of the plaintiff to continue his business at premises next door to those he had hitherto occupied, but which were very inferior and inadequate. He was of opinion that the plaintiff would have difficulty in keeping his customers, as he would be unable to store his goods conveniently, so as to be in their immediate view, especially having regard to the fact that the trade done was entirely an early morning trade and had to be got through quickly; and that a proper sum to be awarded in respect of that loss of goodwill would be £150.

His honour decided that the proper course was to adjourn the matter to the October court, and refer the papers back to the referee with the following questions: "Whether the referee finds as a fact that by reason of the carrying on by him at the premises of a trade or business for a period of not less than five years, goodwill has been attached to the premises? If so, on what grounds he so finds, and if so, does the sum of £150 represent the amount of compensation for the loss of such goodwill? Further, whether the sum of £200 by way of compensation is or is not in addition to the £150, or in substitution as compensation?" It was understood that further legal argument could follow in the event of the referee's reply necessitating it.

Our County Court Letter.

FARMERS' LIABILITY FOR ANIMALS ON THE HIGHWAY.

(*Continued from* 73 Sol. J., *p.* 233.)

II.

The advent of motor traffic has apparently caused the above subject to increase rather than diminish in importance, and the degree of control required was considered in the recent case of *Tellbrook* v. *Sadler* at Ludlow County Court. The plaintiff was a farmer and claimed £11 13s. 6d. as damages for injury to a steer caused by the negligent driving of a motor omnibus, which ran into some cattle on a very dark night, although the drover tried to attract attention by waving his hat and shouting. The drover was admittedly pushing a bicycle at the time, but it was contended that the accident was due to the absence of head lights, as the side lights were only sufficient to comply with the law. The defendant's driver stated that he saw a man pushing a bicycle 200 yards behind the cattle, which were out of control and all over the road, and he accordingly drew the motor into the greensward, but two bullocks began to fight and one slipped in front of the 'bus. His Honour Judge Ivor Bowen, K.C., held that there was no negligence by the driver of the omnibus, and the accident had been contributed to by the action of the drover. The question would one day arise in a serious form as to whether a drover had control over his animals when he was pushing or riding a bicycle, as he could not attend to both. Judgment was therefore given for the defendant, with costs.

The farmer's liability may even attach to an animal which has left the highway, as in the recent case of *Owen* v. *Bate* at Chester County Court. The plaintiff was a chemist, and he claimed damages by reason of the negligence of the defendant's drover, who permitted a heifer to enter the shop, where it knocked over a case of perfume and smashed the bottles, being finally driven out by a side door. The defendant's son admitted that the heifer gave them a chase, as it went into a jeweller's but did no damage, and had also entered a tailor's shop and a hotel yard (where assistance was refused) before it was eventually secured in a cul-de-sac. It was contended for the defendant that the drover had not been negligent, and that the heifer was not dangerous but merely excited, but His Honour Judge Whitmore Richards gave judgment for the plaintiff for £11 1s.

A contrary decision had been given in *Tillett* v. *Ward* (1882) 10 Q.B.D. 17, in which the defendant's ox was being driven along a street and—having been once driven off the pavement—entered the open door of an ironmonger's shop and damaged the goods. The county court judge at Stamford gave judgment for the plaintiff, but the Divisional Court reversed the decision on the ground that there was no evidence of negligence. Lord Coleridge, C.J., pointed out that, in the absence of negligence, the only trespass for which an owner of cattle is liable is when they stray upon his neighbour's land. Therefore, when cattle trespass upon unfenced land immediately adjoining a highway, the owner of the land must bear the loss, as persons who have property adjacent to a highway must be taken to

hold it subject to the danger of injury from inevitable risk—there being no distinction between a field in the country and a street in a market town. Mr. Justice Stephen concurred on the ground that there was no solid distinction between an animal straying into an unfenced field and into an open shop.

The employment of an independent contractor is no defence, if negligence be proved, as laid down in *Pinn* v. *Rew* (1916) 32 T.L.R. 451. The defendant's agent had bought a cow described as "quiet," and had employed a drover, who in turn engaged another man to drive the cow home with some bullocks. The cow had a calf, and in leaving the town it tossed a dog, and afterwards the plaintiff, who was awarded £75 damages at Exeter County Court. In the Divisional Court this judgment was upheld by Mr. Justice Atkin (as he then was) and the present Lord Chancellor, on the ground that the drover was employed to do a dangerous thing on the highway, as the cow might become wild in protecting her calf from dogs.

Practice Notes.

REPAYMENT OF RELIEF LOANS.

(*Continued from* 73 Sol. J., *p.* 186.)

III.

In the recent case of *Tinkler* v. *Hogg*, at Middlesbrough, the applicant, as relieving officer, claimed £4 10s., the moneys of the guardians, advanced in 1921 and 1922, and the defendant pleaded the Statute of Limitations. Mr. H. S. Mundahl, stipendiary magistrate, observed in a reserved judgment that although no application for repayment was made until six months after the grant, the proceedings were not barred by the time-limit under the Summary Jurisdiction Act, as the period of six months only ran from the date of the demand for repayment. The evidence before him was that, although the amounts were advanced seven years ago, it was only three or four months since repayment had been demanded, and applying the same reasoning it followed that no amount was due prior to the demand, which had only been made recently. The application was therefore within the permitted period, and judgment was given accordingly, it being observed by the learned magistrate that thousands of pounds depended on this ruling, and he regretted that the guardians did not think it worth while in cases of such importance to employ legal assistance as a general rule. The above decision appears to have followed *Ashby-de-la-Zouch Guardians* v. *Summers and another* [1928] 2 K.B. 397, in which the appellants (in 1926) gave relief on loan under the Poor Law Amendment Act, 1834, s. 58, but did not apply for repayment until February, 1927, and only issued a summons in August, 1927. The magistrates held that the proceedings were out of time, but the Divisional Court (Lord Hewart, L.C.J., Mr. Justice Salter and Mr. Justice Roche) held that the matter of complaint only arose on the application for repayment, and that the magistrates therefore had jurisdiction, even after six months from the grant.

HACKNEY CARRIAGES AS FAMILY VEHICLES.

At the last Staffordshire Quarter Sessions, in *Jones* v. *Perks*, it was alleged that the respondent had taken out a licence for a hackney carriage, but had used the vehicle for private purposes, contrary to the Finance Act, 1922, s. 14. The difference in the amount of duty was £1 18s. 6d. per quarter, and the case for the appellants was that the car had been used to convey the respondent's wife, two young children, and a maid, but the respondent contended that his wife had paid 6s. weekly to be driven to and from her business as a hairdresser at Cradley Heath, which was situated half a mile away. The county council contended that this was a fictitious arrangement, designed to avoid payment of the full rate for private cars, and that if this were upheld any motorist could enter into a similar contract with his wife, and so get his car licensed at a lower rate. The respondent explained the presence of the young children in the car on the ground that they could not be left at home, while the maid went to look after them because the wife was busy in the shop. It was admitted that no arrangement had been made as to how often the wife was to be taken to and from her business, but it was never more than four times each day, and the respondent had not considered whether he would sue his wife for breach of contract on non-payment of the 6s. The respondent's wife gave corroborative evidence, and Sir J. E. Mitchell, the assistant chairman, stated that the decision of the Rowley Regis magistrates (viz., that no offence had been committed) would be upheld, and the appeal was therefore dismissed: see further a note on "The Validity of Limited Trade Licences" in our issue of the 22nd June, 1929, 73 Sol. J., p. 393.

Correspondence.

"Cancellation of Receipt Stamps."

Sir,—Our attention has been drawn to your article on p. 456 of the current volume of The Solicitors' Journal on the subject of cancellation of adhesive stamps. We were the solicitors for the plaintiff in the action of *Hodges* v. *Newbold* before Mr. Justice Talbot. The defendant did not appear in court, nor was he represented. Before the case was opened the agreement—which related to the hire-purchase of a motor car—was handed in to the associate who handed it up to his lordship.

The judge then intimated to our counsel that the agreement was not duly stamped. Upon counsel asking his lordship in what respect the document was insufficiently stamped, his lordship drew his attention to the fact that neither the signature or initials of the party thereto nor the date were written across the stamp, that his signature was in fact above the stamp and that an ink line had merely been scored across the stamp with a pen. Counsel, without quoting any authority, said that he was under the impression that this was all that was required, but his lordship replied that it was obviously insufficient, since, if the view counsel took was correct, it would enable fraud to be perpetrated against the Revenue, as it would then be open to anyone who wished to utilise an unstamped document as evidence to affix a stamp out of time and to cancel it by a mere line. His lordship insisted that he could not hear the case based on the agreement unless a penalty of £10 was paid forthwith, plus a court fee of £1. In face of this decision and as delay would have had a detrimental effect upon the plaintiff's remedy against the defendant, the matter was not pursued, the fine and court fee were paid, and the case proceeded.

After the case had been heard and judgment given, we referred to the Stamp Act, and, with great respect to his lordship, arrived at the conclusion that his ruling was not in accordance with legislation on the subject.

We obtained a receipt for the £10 fine from the associate and sent it to the Commissioners of Inland Revenue, Stamp Department, with a covering letter setting out the facts and applying for the remission of the whole of the penalty of £10. The receipt is in the following form:—

"Receipt for stamp duty and penalty in pursuance of the Act 54 & 55 Vict., c. 39, Sec. 14.

"Received of Messrs. Houseman & Co. the Solicitors for the Plaintiff the sum of Ten pounds (together with the further sum of £1) being the penalty on an improperly cancelled adhesive stamp affixed to a hire purchase agreement dated 7th April, 1928, and made between the Plaintiff and the Defendant.

(Signed) "Leonard W. Kershaw,
"King's Coroner & Master of the Crown Office.

"Upon production to the Commissioners of Inland Revenue of the above-named Instrument, together with this receipt, the payment of the duty and Penalty will be denoted on the instrument."

On inquiry at Somerset House after a lapse of nearly five weeks we were informed that it had been decided to remit £9 10s. of the penalty. On being pressed to give a reason for retaining 10s., the official stated that the Commissioners were bound to accept a judicial ruling from which it can be fairly inferred that the Commissioners intend to overrule the Stamp Act, 1891, s. 8 (1). We intend to test this by lodging for adjudication on the first opportunity that is offered a document with an adhesive stamp cancelled in a similar manner.

If the Commissioners hold that such document is correctly stamped, it would seem that although they admit that an effective cancellation by a line is sufficient to comply with the requirements of the Stamp Act, 1891, they consider themselves bound by—although disagreeing with—a judicial ruling in a particular case.

In face of this our client appears to be denied any redress for what, with all respect to the learned judge, seems to have been a ruling in direct conflict with the statute. Incidentally, the court associate retains the court fee of £1.

Carey-street, W.C.2. HOUSEMAN & Co.
24th July.

Procedure on Rating Appeals.

Sir,—I have recently met with a point under the Rating and Valuation (Apportionment) Act, 1928, and Pt. 5 of the Local Government Act, 1929, which must have arisen in other cases.

Objection was taken by a firm to the omission of their premises from the rating list as both industrial hereditaments *and* freight transport hereditaments. This firm is doing business which it is contended entitles them to relief under both these heads.

At the hearing of the objections, the chairman ruled that the objection must be for non-insertion under one head or the other, but it could not be both, and he adjourned the matter for the objectors to consider the point.

The chairman, in reply to a question, stated that as industrial hereditaments and freight transport hereditaments were dealt with under separate sections of the 1928 Act, applicants must elect under which head they wished to apply for relief.

There seems no authority for the ruling, and as committees have recently commenced hearing these cases, it would be interesting to know whether other readers have had the same kind of case, and, if so, how the committees have dealt with them.

London, E.C.3. G. C. B.
1st August.

[There appears to be no authority for the above procedure in either of the above Acts or in the Rating and Valuation, etc., Rules, dated 20th August, 1928 (S.R. and O., 1928, No. 627). The ruling that the applicants must elect is also apparently *ultra vires*, as the rights to relief are cumulative and not alternative.—ED., *Sol. J.*]

Recovering lost Golf Ball.

Sir,—In your issue of the 27th July is a note without comment of a petty sessional decision dismissing a claim for malicious damage (trampling down four square yards of growing corn) on one or other of the following ingenious grounds of defence: (1) that the prosecutor admitted he commenced the proceedings to stop trespassing; (2) that the damage was not wilful or malicious as defendant was in search of golf ball; and (3) that the proceedings were an abuse of the procedure of the court, as the prosecutor should have proceeded for trespass in the county court.

Nos. (1) and (3) would seem to stand or fall together, and appear to be matters of no concern to the justices, who have only to decide whether the accused person has committed an offence with which he is charged. Moreover, according to the cases quoted in "Stone," anyone may prosecute for an offence under the Malicious Damage Act, 1861, so the views of the person actually aggrieved can be of no moment. Further, the answer of the prosecutor was technically unobjectionable, as every or nearly every crime against property (land or goods) is a trespass.

As to No. (2), the contention is opposed to the elementary rule that a person is presumed to intend the consequences that would reasonably follow from his acts. A golfer has no right, without permission of the occupier, to go on land adjoining the golf course to search for a ball he has sliced or pulled over the boundary.

Malice in law is a term of art, whose meaning is not quite that to be found in a dictionary. Surely in this case the justices should have been advised that the wrongful entry (i.e., without any shadow of a claim of right) of the defendant on the prosecutor's land with the certain knowledge that damage must result, was proof of malice in law, but, if not, as the section only requires the damage to have been wilful *or* malicious, wilfulness was certainly established.

If it were not so, any person walking across a field of ripening corn and committing damage by so doing, might escape liability for a criminal offence by pleading that his sole object was to get to the public road on the other side of the field.

Norwich, ERNEST I. WATSON.
26th August.

Reviews.

Changes in Company Law, together with Comparative Tables. Being a summary, alphabetically arranged, of the amendments in the law relating to companies, as embodied in the Companies Act, 1929; together with Comparative Tables of the sections of the various Acts. By PHILIP JAMES SYKES, M.A., of Lincoln's Inn, Barrister-at-Law. Demy 8vo. pp. xii and 128. 1929. London: Butterworth & Co. (Publishers), Ltd. 6s. net.

This is an excellent little book. The changes in the law effected by the Companies Act, 1929, are not only set out in a novel form by being alphabetically arranged, but are also accurately shown in the comparative tables appended.

The author has not been content to rely on the side-notes to the 1929 Act presented as a bill to the House of Lords, but has made corrections, where necessary, and, it must be said, has succeeded in producing a handy and most useful guide to the alterations made in the law by the new Act.

The author is, we think, to be congratulated on having done well what, in his preface, he states that he has attempted, and we can recommend this volume to the profession, especially having regard to the "comparative tables" which are the best and most accurate which we have seen.

MARK TWAIN AND THE LAWYER.

The Right Honourable Lord Alness, writing in *John O' London's Weekly* on Sir Dunbar Plunket Barton's book, "Links between Shakespeare and the Law," says, in a note, that apropos of Mark Twain, the late Lord Guthrie used to relate to him with zest the following incident: "When Mr. Guthrie, he met Mark Twain at dinner in America. All that Mark Twain knew of Mr. Guthrie was that he was a distinguished Scotsman. After dinner Mark Twain said to Mr. Guthrie: 'Mr. Guthrie, do you smoke?' Mr. Guthrie, with a smile, replied, 'Well, sometimes, when I am in bad company I do.' 'May I ask,' said Twain, 'what your profession is, Mr. Guthrie?' 'Certainly,' said Guthrie, with a puzzled air, 'I am a lawyer.' 'Why,' rejoined Mark Twain, '*what a heavy smoker you must be.*'"

POINTS IN PRACTICE.

Questions from Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to The Assistant Editor, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Liability for Trespass on Wrongful Execution of Warrant.

Q. 1714. A was fined at a court of summary jurisdiction and tendered the amount payable, to the justices' clerk or a member of his staff. For reasons unconnected with the present inquiry the money was refused and a subsequent tender to the police on their calling for the fine was also refused. Some little time later a warrant of execution was issued, and executed by the police. Information is now desired as to who is the proper party to sue for the consequent trespass.

A. The constable is protected by the Constables Protection Act, 1750, if the warrant was regular on the face of it, and the magistrate is protected by the Justices Protection Act, 1848, if he acted on apparently proper evidence. The justices' clerk or the member of his staff have technical defences on the ground that the authority of the magistrate supervened between their refusal of the money and the issue of the warrant. It is not stated whether the informant is the instigator, but the responsibility is so divided that there are difficulties in suing for trespass, and an action of replevin is recommended against the Chief Constable as the head of the police force. The fine is not a debt due to the informant, out of whose hands the matter has been taken, so that his responsibility has ceased.

Parent's Liability for Child's Negligence.

Q. 1715. A leaves his motor car standing in a street opposite his house, with the hand brake applied. His son, B, aged six years, without A's knowledge, climbs into the car and releases the brake. The car, being on a slight incline, moves away and damages neighbouring property. Is A liable in respect of the damage, and in particular—

(1) Is there any power to obtain the amount claimed under the Children Act, 1908, by way of summary jurisdiction ? or

(2) Can it be argued that A was negligent in leaving his car on an incline in such a manner that his son was able to set it in motion ? and

(3) Generally, how, if at all, can a parent be made responsible for his son's negligent or mischievous acts ?

A. (1) There is no power to obtain the amount claimed summarily under the Children Act, 1908, s. 99 (1), as although this section enables the court to order damages and costs to be paid by the parent, it is first necessary to proceed against the child under an Act which entitles the magistrates to order payment of damages to the party aggrieved. The only possible proceedings are for wilful or malicious damage under the Criminal Justice Administration Act, 1914, s. 14 (1), but the above facts afford no evidence of such an offence.

(2) The question whether A was negligent depends on the evidence as to the character of his son. In *Martin* v. *Stanborough* (1924), 69 Sol. J. 104, an abnormally mischievous boy had removed a block of wood and allowed a car to run down a hill, the owner being held liable for the consequent damage. The brakes were out of order, however, and there was no evidence that the boy had set any machinery in motion or performed any mechanical operation. In *Ruoff* v. *Long* [1916] 1 K.B. 148, a lorry on the level had been started by mischievous soldiers, after manipulations which no child could perform, and the owner was held not liable.

(3) A parent can be made responsible for his son's negligent or mischievous acts if aware of any propensity or precocity resulting in danger to others, although a previous warning to the parent is not a condition precedent to his liability. See *Bebee* v. *Sales* (1916), 32 T.L.R. 413. The inference in the above case is that B, a child of six, must have previously tampered with the car, to know how to release the brake, and there is therefore evidence of negligence against A.

Landlord's Proof on Disclaimer.

Q. 1716. A client of ours by verbal agreement, let premises to a tenant on a yearly tenancy from the 12th of May for the purpose of a builder's storeroom. On the 11th of February, 1929, an interim receiving order was made against the tenant, and a final receiving order on the 6th of March, 1929. The official receiver admitted and paid the landlord's claim for six months' rent in full, due up to the date of the receiving order, and on the 4th of May, 1929, he disclaimed the tenancy, having been allowed to remove the goods of the bankrupt tenant a week or so previously. Sub-section (8) of s. 54 of the Bankruptcy Act, 1914, provides, that any person injured by operation of a disclaimer under the section shall be assumed to be a creditor to the extent of such injury, and may prove the same as a debt under the bankruptcy. In *Ex parte The Llynvie Coal & Iron Co. Ltd., re Hide*, L.R. 7, Ch. 28; 20 W.R. 105, a case decided under the Bankruptcy Act, 1869, s. 23 of which is materially the same as s. 54 of the Act of 1914, it was decided that, where the trustee in bankruptcy disclaims an onerous agreement to take a lease for a term of years which the bankrupt had entered into, the landlord is entitled to prove against the estate for the present value of the difference between the letting value of the demised premises and that of the rent payable under the agreement. This case does not appear to have been overruled, nor can we find any recent decisions dealing with the question. In the present case the landlord has not been successful in obtaining another tenant for the premises, with the result that they have stood since the date of the disclaimer, and are still standing empty. The official receiver takes up the attitude that the liability of the bankrupt's estate ceased from the date of disclaimer. Your opinion is desired on the following points: (1) Can the landlord prove for the injury which he has suffered in a case of this kind, and if so, would the measure of damages be the rent which he would have received if the tenant had not gone bankrupt, and had continued to pay his rent in the ordinary way ? (2) Can the landlord prove in respect of the period from the 6th of March, the date of the receiving order, up to the 12th of May, 1930, assuming that the premises remain empty until that date; or can he only claim from the date of the disclaimer ? (3) In the latter case, what is the position as regards the official receiver's liability for rent between the date of the receiving order and the date of the disclaimer ?

A. The above case is still an authority on the point, but the decision is only to the effect that the landlord can claim for any difference between the rent and the letting value. If the rent under the verbal agreement was no higher than that for which the premises can again be expected to let, the landlord's claim will be nil, and the circumstance is irrelevant that he has not in fact been able to re-let the premises. On the points raised: (1) The landlord can prove for the injury, but the measure of damages is not the rent he would have received if the tenant had not gone bankrupt, but only the difference (if any) between that rent and the figure at which he will be able to let the premises again. (2) The landlord cannot claim up to the 12th May, 1930, from the date either of the receiving order or the disclaimer. (3) The official receiver's liability

for rent between the receiving order and the disclaimer is limited to such sum as may be due to the landlord upon proving for the debt consisting of the rent accrued from day to day between the two dates.

Manorial Incidents—Compensation—Condemned Cottages.

Q. 1717. R is the owner of two cottages formerly copyhold and subject to a fine on sale of, between £20 and £30. The cottages are both empty and condemned under a closing order. R wishes to redeem the manorial incidents and has applied to the steward for an estimate of the cost. The amount was quoted at over £70 and is based on the assessment under Sched. A (the property being assessed at £19 10s.). The tenant has pointed out that, as the cottages are both empty and condemned, the compensation should not be based on Sched. A, as no payment is being made or can be charged under Sched. A until the property is occupied, and that such assessment is now in abeyance. He suggested that to settle he would be willing to submit to half Sched. A valuation as a basis. The steward however, contends that Sched. A valuation is the only basis upon which the manorial incidents can be valued. Will you please say if you consider the steward's contention is correct, or what remedy if any, the tenant has to obtain a reduction of the compensation. The inspector of taxes will not re-assess as he contends this is unnecessary as the property is unlet and no demands are being made under Sched. A.

A. The tenants can make application to the Minister of Agriculture and Fisheries under Sched. XIII, Pt. II, v. 3, of Copyhold Act, 1922, and r. 64 (3) of Extinguishment Rules to fix a lower basis. There is just a risk of the lord proceeding for forfeiture for waste. The right of forfeiture seems to depend on whether, when the tenant was admitted, the premises were in such a ruinous state as not to be fairly repairable, or whether the present state was due to his delay in repairing for an unreasonable time: *R.* v. *Dare*, 2 F. & F. 355. If the latter is the case, the court would probably only grant relief from forfeiture on the condition of the tenant's paying on the basis of Sched. A, and also paying costs.

Rent Restriction Acts—Position of Executor and Universal Legatee of Statutory Tenant who has Remained for Years in Possession.

Q. 1718. What is the position of the sole executor who is also residuary legatee of a statutory tenant who is not disturbed by the landlord after the testator's death, but has been allowed to remain in the premises upon the same conditions as his testator had done. In the case in point the tenant died some four years ago and the facts are in other respects similar to the facts in *John Lovibond & Sons Ltd.* v. *Vincent* [1929] 1 K.B., p. 687.

A. The case cited shows that the executor legatee was a trespasser, and could have been ejected. Receipt of rent from anyone in possession, even a trespasser, is evidence of a tenancy, though not conclusive, as the landlord may show it was received under a mistake: *Smith* v. *Widlake*, 3 C.P.D. 10. It seems on principle not to matter whether the mistake was one of law or fact. Indeed, in *Smith* v. *Widlake* the mistake may have been one of law, and it had certainly continued for some years, though the case is complicated by the fact that the rent there was a nominal one. It can hardly be suggested that a mistake by the landlord as to his legal position would justify him in proceeding for ejectment after receiving a substantial rent for a period of four years without a knowledge of the facts. If this assumption is correct then it must be that a tenancy by implied agreement has been created, which is subject to the protection of the Acts, and to create a statutory tenancy the landlord must give notice to quit.

Legal Parables.

XLIII.

The Clerk who spoilt everything.

Mr. Slim could see a way out of most difficulties, and when he undertook the defence of the gentleman with none too good a record who confided to him that having had one or two he did steal the motor car, drive off in it, and attempt to sell it, he smiled confidently and said: "Quite all right! Don't worry. Plead guilty to stealing and get it over quickly? By no means. Plead not guilty and get out of it quickly, you mean. Just listen to me a little."

In the police court Mr. Slim managed to get the police to go so far as to say of his client that though not drunk he had been drinking. His client went into the witness box, swore that he was too drunk to remember all that happened, enumerated almost innumerable drinks. Mr. Slim submitted that the defendant, being too drunk to form a felonious intention, must be acquitted. If he had been charged with being drunk while in charge of a motor car——

"Why shouldn't he be?" interposed Mr. Sharp, the justices' clerk.

"Well, anyway, he isn't!" retorted Mr. Slim, rather impatiently, and resumed his address.

After a whispered consultation with Mr. Sharp, the bench announced that the prisoner would be acquitted upon the charge of stealing. They thought, however, that the police should now prefer a charge of drunkenness in charge of a car. The superintendent looked troubled, doubting. Mr. Sharp smiled and nodded. "The charge should be made," said the police officer, still looking a little dubious.

Mr. Slim was on his feet instantly. "Of course, I ask that this new charge—I may say this is a novelty in procedure—be brought before another bench."

Agreed: in the other court that afternoon. Mr. Slim smiled confidently.

He was just a little disturbed at seeing Mr. Sharp in the other court. Why didn't he stick to his usual habits?

Naturally, as Mr. Slim had anticipated, the police officer who had already declined to say his client was drunk still fell far short of it. Mr. Slim's confidence revived; his client began to see the fun of it all. The case was collapsing.

"Will you give evidence, Mr. Superintendent?" invited that pestilential clerk. Then: "Did you hear the prisoner this morning, on oath, say that he was so drunk that he could not remember clearly all that happened? Did you hear him also swear . . ." and so it went on through the miserable story.

Mr. Slim tried to bluff; the evidence was clearly inadmissible. His authority? Well, common law, common justice, decency, fair play. He spluttered.

The chairman said that to have stolen the car would have been bad enough, but there might be excuses, such as poverty. But drunkenness in charge of a deadly engine of destruction was immeasurably worse. The bench would put it down. Four months' hard labour.

Mr. Slim protested, till his client cursed him for a fool and told him to shut up.

Mr. Sharp smiled faintly.

RECORDER OF SOUTHEND.

The King has approved a recommendation of the Home Secretary that Mr. E. H. Tindal Atkinson, C.B.E., Barrister-at-Law, shall be appointed Recorder of Southend-on-Sea.

Mr. E. H. Tindal Atkinson, a member of a family which has provided many lawyers, was called by the Middle Temple in June, 1902, and went the Eastern Circuit. He was recently elected a Bencher of his Inn. He is a member of the Bar Council, and during the war acted as Assistant Secretary to the War Grave Advisory and Civil Aerial Transport Committees. He is a Chevalier Legion d'Honneur.

Notes of Cases.

Chancery of Lancashire.

Re The Weld-Blundell Estate: Lord Mowbray *v* Weld-Blundell.

Vice-Chancellor Courthope Wilson. 22nd July.

(1) Liability of Tenant for Life to "Preserve" Chattels Settled as Heirlooms—Does not Include Repairs and Restoration—Authority to Trustees to Carry Out the Works.

(2) Wiring and Cabling for Heating—Authorised Improvement — Settled Land Act, 1925, Sch. III, Pt. III (1).

(1) Under the re-settlement dated 5th February, 1913, of the Weld-Blundell Estate, the two life tenants (who had entered into possession in 1922 of the settled lands and certain chattels settled to go therewith) were liable to keep such chattels (hereinafter called "heirlooms") adequately insured against loss or damage by fire, and "properly preserved" at their own expense. Such heirlooms comprised, *inter alia*, (*a*) a valuable collection of pictures, which had been formed during the eighteenth century, and which had had little or no attention paid to their condition for many years; (*b*) a statuary group, a portion of which had become detached prior to 1913; (*c*) an amber casket. Evidence was given that these three items all required work of restoration and repair, and that the result of such work would be permanently to increase the value of the heirlooms, but the necessary cost was considerable. In the absence of any ascertainable authority at common law as to the liability of a life tenant to repair heirlooms, the question arose what, on the construction of the re-settlement of 1913, was the extent of the liability of the life tenants to carry out the necessary repairs and restoration, under the express obligation to keep the heirlooms "properly preserved." The settled lands were held without impeachment of waste.

The Vice-Chancellor held that the obligation to keep "properly preserved" did not impose on the life tenants any obligation to carry out any of the repairs or restoration. The property concerned must have been in a dilapidated state at the time of the re-settlement in 1913, and in construing the deed he thought he ought to have regard to the nature of the property, which was not income-producing. The fact that the settled lands were held without impeachment of waste also assisted him to arrive at this conclusion. He held that the words "properly preserved" meant keeping the heirlooms safe in a house under ordinary conditions, and did not connote doing active repairs. Cases such as *Re Bradbrook*, 56 L.T. 106, were therefore inapplicable. As the repairs appeared to be advisable, however, he authorised the expenditure thereon of a reasonable portion of the proceeds of sale of another heirloom (already sold) on the authority of *Re Waldegrave*, 81 L.T. 632, and directed a reference to chambers to fix the sum to be allowed.

(2) The cost of wiring and cabling for installing electric heating in the principal mansion house was held to be properly payable out of capital moneys as being an improvement authorised by the Settled Land Act, 1925, Sched. III, P. III, (1); and the Vice-Chancellor ordered repayment in thirty half-yearly instalments.

Counsel: *E. Ackroyd*, for the Trustees of the Settlement; *H. P. Glover*, for the tenants for life; *W. Geddes*, for the remainderman.

Solicitors: *Weld & Weld*, Liverpool.

(Reported by T. M. B Musson, Esq., Barrister-at-Law.)

VALUATIONS FOR INSURANCE. It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is generally very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert valuers and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac, a speciality.

Rules and Orders.

1929, No. 597 (L.11.

The Rules of the Supreme Court (Companies) 1929. Dated July 31, 1929.

We, the Rule Committee of the Supreme Court, hereby make the following Rules:—

1. Order LIII B and the forms therein referred to (namely Forms 30 to 36 inclusive in Appendix L), Paragraph 7 of Rule 4F of Order LIV and Order LV C and the proviso to Rule 8 of Order LXV are hereby revoked: Provided that such revocation shall not prejudice or affect anything done or suffered before the date on which these Rules come into operation under any Order or Rule which is hereby revoked.

2. The following Rules shall stand as Order LIII B of the Rules of the Supreme Court, 1883:—

"ORDER LIII B.

Procedure on Applications under the Companies Act, 1929.

1. In this Order—

"The Act" means the Companies Act, 1929.(*a*)

"The Court" includes any Judge of the Chancery Division and any Judge who for the time being exercises the jurisdiction of the High Court to wind-up Companies.

"Judge" means any such Judge as aforesaid and includes any Registrar, Master, or other officer exercising the powers of any such Judge.

"The petition," "The motion," "The summons" mean the petition, motion, or summons presented, made or taken out pursuant to this Order.

"The inquiry" means the inquiry made as to the debts claims or liabilities of or affecting the company or as to any such debts claims or liabilities ordered by the Court under this Order.

"The company" means the company to which any application under this Order relates.

Unless the context otherwise requires, expressions defined in the Act shall have the meanings so defined.

2. Except where otherwise provided in this Order every originating petition, notice of motion, or summons to which this Order relates may at the option of the petitioner or applicant be brought to and issued out of either—(*a*) such office or department as is specified in Order V, Rule 9, or (*b*) the office of the Registrar Companies (Winding Up).

3. The Rules of the Supreme Court for the time being in force and the general practice of that Court including the course of procedure and practice in Chambers shall apply as regards all proceedings in relation to the applications to which this Order relates so far as may be practicable, except if and so far as the Act or this Order otherwise provides. In particular if and when the Court is for the time being a Judge of the Chancery Division, the provisions of Order V, Rule 9A, shall apply to all such proceedings as being business assigned within the meaning of that Rule.

4.—(1) Every petition, notice of motion and summons and all notices, affidavits and other proceedings under any petition, notice of motion or summons shall be intituled in the High Court of Justice, Chancery Division, and in the matter of the company, and in the matter of "The Companies Act, 1929."

(2) An application for leave under subsection (4) of section 275 of the Act shall be intituled in the matter of the company whose business was carried on with such intent or for such purpose as is mentioned in subsection (1) of that section and in the matter of the Companies Act, 1929.

5. The following applications shall be made by petition—

(*a*) Applications to confirm an alteration of objects under section 5 of the Act.

(*b*) Applications to confirm an alteration in the form of the constitution of the company by substituting a memorandum and articles for a deed of settlement under section 334 of the Act.

(*c*) Applications to confirm a reduction of capital under section 55 of the Act.

(*d*) Applications to confirm the reduction of any capital redemption reserve fund under section 46 (1) (*c*) of the Act.

(*e*) Applications to cancel, disallow or confirm any variation or abrogation of the rights of holders of special classes of shares under section 61 of the Act.

(*f*) Applications to sanction the issue of shares at a discount under section 47 of the Act.

(*g*) Applications to sanction a compromise or arrangement under section 153 of the Act.

(*h*) Applications to restore a company's name to the register under section 295 of the Act.

(*a*) 19-20 G. 5, c. 23

(*i*) Applications for relief by directors, managers or officers of a company or by persons employed as auditors by a company under section 372 (2) of the Act.

(*j*) Applications by a transferee company for the purpose of acquiring shares under section 155 of the Act.

6. The following applications shall be made by motion or summons :—

(*a*) Applications to rectify the register of members under section 100 of the Act.

(*b*) Applications to extend the time for registration of a charge or to rectify any omission or mis-statement in any particular with respect to any charge or in a memorandum of satisfaction under section 85 of the Act.

7. The following applications shall be made by motion :—

(*a*) Applications for relief in case of default in delivering documents to the Registrar of Companies under section 42 of the Act.

(*b*) Applications for relief in case of default by a private company in complying with the provisions of its articles under section 27 (3) of the Act.

(*c*) Applications to enquire into the case of officers or agents of a company who have refused to produce any document or answer any question under section 135 (5) or section 137 (3) of the Act and for orders under the said subsections.

8. The following applications shall be made by summons:—

(*a*) Applications to inspect the register of members or the index of the members of a company or the annual return or to obtain copies of such register or annual return under section 98 or section 110 (2) of the Act.

(*b*) Applications to inspect the minutes of proceedings at general meetings of a company or to be furnished with copies thereof under section 121 (4) of the Act.

(*c*) Applications to inspect the register of directors under section 144 (5) of the Act.

(*d*) Applications to inspect copies of instruments creating a charge and to inspect the register of charges to be kept at the registered office of a company under section 89 (3) of the Act.

(*e*) Applications to inspect any register of holders of debentures of a company or for orders that copies of any such register or of any trust deed for securing any issue of debentures shall be sent to the persons requiring the same under section 73 (5) of the Act.

(*f*) Applications for and in regard to meetings of a company under section 112 or section 115 of the Act.

(*g*) Applications for meetings under section 153 of the Act.

(*h*) Applications for facilitating reconstructions or amalgamations of companies under section 154 of the Act where the matters to which such applications relate have not been dealt with, or fully dealt with, on the hearing of the petition to sanction the compromise or arrangement to which they relate.

(*i*) Applications in regard to certificates of shares debentures or debenture stock certificates and for costs under section 67 of the Act.

(*j*) Applications for enforcing the duty of a company or any other person to make any return and for costs under sections 311 or 315 of the Act.

(*k*) Applications for leave under subsection (4) of section 275 of the Act.

(*l*) Applications to extend the time for registering documents under section 5 (6) or section 334 of the Act or under Rule 12 of this Order.

(*m*) Applications to extend the time for the issue of shares at a discount under section 47 (1) (*d*) of the Act.

(*n*) Applications by a dissenting shareholder for the purpose of preventing the acquisition of his shares under section 155 of the Act.

9. A respondent to an originating summons issued pursuant to Rule 6 or Rule 8 of this Order shall not be required to enter an appearance except where such summons is issued pursuant to paragraph (*h*) or paragraph (*j*) of Rule 8.

10.—(1) Where the petition has been presented pursuant to paragraphs (*a*), (*b*), (*c*), (*d*), (*e*), (*i*) or (*j*) of Rule 5 of this Order or where an order is sought under section 154 of the Act, an application shall, in every case, be made, by summons in chambers, to the Judge, for directions as to the proceedings to be taken.

(2) Upon the hearing of the summons, or upon any adjourned hearing or hearings thereof or any subsequent application, the Judge may make such order or orders and give such directions as he may think fit as to all the proceedings to be taken, and more particularly with respect to the following matters, that is to say :—

(*a*) The publication of notices.

(*b*) In cases where the Court orders an inquiry as to the debts, claims or liabilities of or affecting a company or as to any of such debts, claims or liabilities, the proceedings to be taken for settling the list of creditors entitled to object, including the dispensing with the observance of section 56 (2) of the Act as regards any class or classes of creditors, fixing the date with reference to which the list of such creditors is to be made out, and generally fixing a time for and giving directions as to all other necessary or proper steps in the matter whether expressly mentioned in any of the Rules of this Order or not.

In such cases the first order upon the summons for directions may be in the Form No. 30 in Appendix L with such variations as the circumstances may require.

11. In cases where the Court has ordered any such inquiry as aforesaid, the following provisions shall apply :—

(*a*) The company shall, within seven days after such order or such further or other time as the Judge may allow, file in the Central Office of the High Court of Justice, or if the matter is pending in the office of the Registrar, in such office, an affidavit made by some officer or officers of the company competent to make the same, verifying a list containing so far as possible the names and addresses of the creditors of the company to whom such enquiry extends. The said list shall also contain the amounts due to the creditors therein named respectively in respect of debts, claims or liabilities to which the enquiry extends, or in the case of any such debt payable on a contingency or not ascertained or any such claim admissible to proof in a winding-up of the company the value, so far as can be justly estimated of such debt or claim. Every such list and an office copy of every such affidavit shall be left at the chambers of the Judge or at the office of the Registrar not later than one day after the filing of the affidavit.

(*b*) The person making any such affidavit shall state therein his belief that the list verified by such affidavit is correct, and that there was not at the date so fixed as aforesaid any debt, claim or liability which, if that date were the commencement of the winding-up of the company, would be admissible in proof against the company, except the debts, claims and liabilities set forth in such list and any debts, claims or liabilities to which the enquiry does not extend, and shall state his means of knowldege of the matters deposed to in such affidavit. Such affidavit may be in the Form No. 31 set out in Appendix L, with such variations as the circumstances of the case may require.

(*c*) Copies of such list containing the names and addresses of such creditors, and the total amount so due to them (including the value of any debts or claims estimated as aforesaid), but omitting the amounts so due to them respectively, or (as the Judge shall think fit) complete copies of such list, shall be kept at the registered office of the company and at the offices of the solicitors to the company and their London agents (if any) and any person desirous of inspecting the same may at any time during the ordinary hours of business inspect and take extracts from the same on payment of the sum of one shilling.

(*d*) The company shall, within seven days after the filing of such affidavit, or such further or other time as the Judge may allow, send to each creditor whose name is entered in the said list a notice stating the amount of the proposed reduction of capital, the effect of the order directing the inquiry and the amount or estimated value of the debt or the contingent debt or claim or both for which such creditor is entered in the said list, and the time (such time to be fixed by the Judge) within which, if he claims to be entitled to be entered on such list as a creditor for a larger amount, he must send in his name and address, and the particulars of his debt or claim, and the name and address of his solicitor (if any) to the solicitor of the company ; and such notice shall be sent through the post in a prepaid letter addressed to each such creditor at his last known address or place of abode, and may be in the form or to the effect of the Form No. 32 set out in Appendix L, with such variations as the circumstances of the case may require.

(*e*) Notice of the presentation of the petition, of the effect of the order directing the inquiry and of the list of creditors shall, after the filing of the affidavit mentioned in paragraph (*a*) of this Rule be published at such times, and in such newspapers as the Judge shall direct. Every such notice shall state the amount of the proposed reduction of capital, and the places where the aforesaid list of creditors may be inspected, and the time within

which creditors of the company who are not but are entitled to be entered on the said list, and are desirous of being entered therein, must send in their names and addresses, and the particulars of their debts or claims, and the names and addresses of their solicitors (if any) to the solicitor of the company. Such notice may be in the Form No. 33 set out in Appendix L, with such variations as the circumstances of the case may require.

(*f*) The company shall, within such time as the Judge shall direct, file in the Central Office, or in the office of the Registrar as the case may be, an affidavit made by the person to whom the particulars of debts or claims are, by such notices as are mentioned in paragraphs (*d*) and (*e*) of this Rule required to be sent in, stating the result of such notices respectively and verifying a list containing the names and addresses of the persons (if any) who shall have sent in the particulars of their debts or claims in pursuance of such notices respectively, and the amounts of such debts or claims, and some competent officer or officers of the company shall join in such affidavit, and shall in such list distinguish which (if any) of such debts and claims are wholly, or as to any and what part thereof, admitted by the company, and which (if any) of such debts and claims are wholly, or as to any and what part thereof, disputed by the company, and which (if any) of such debts and claims are alleged by the company to be wholly or as to any and what part thereof not included in the inquiry. Such affidavit shall also state which of the persons who are entered in the list as creditors and which of the persons who have sent in particulars of their debts or claims in pursuance of such notices as aforesaid have been paid or have consented to the proposed reduction. Such affidavit may be in the Form No. 34 set out in Appendix L, with such variations as the circumstances of the case may require; and such list and an office copy of such affidavit shall be left at the chambers of the Judge or at the office of the Registrar within such time as the Judge shall direct.

(*To be continued.*)

Legal Notes and News.

Honours and Appointments.

The King has been pleased to appoint Mr. ERIC TOWNSEND JOHNSON (Senior Resident Magistrate, Kenya) to be a Puisne Judge of His Britannic Majesty's High Court of Zanzibar.

The King has been pleased to appoint Mr. JOHN PERCY EDDY, Barrister-at-law, to be one of the Judges of the High Court of Judicature of Madras to fill the vacancy caused by the appointment of Mr. Justice H. O. Compton-Beasley to be Chief Justice of that court.

Mr. EDWARD ST. JOHN JACKSON, O.B.E., Barrister-at-law, Attorney-General, Ceylon, has been appointed to be one of His Majesty's Counsel for that island. Mr. Jackson was called by the Inner Temple in 1910.

The Lord Advocate has appointed Mr. RICHARD ALLAN M'DOUGALL, S.S.C., to be Crown Agent in the place of Sir John Prosser, who has resigned. Mr. M'Dougall is sole partner of the firm of Allan, M'Dougall & Co., Edinburgh, and has had considerable experience in the Court of Session and the Sheriff Courts.

Mr. HERBERT DU PARCQ, M.A., B.C.L., K.C., has been appointed Recorder of Bristol in succession to Mr. H. Holman Gregory, K.C., whose appointment as a Judge of the Mayor's and City of London Court was announced in THE SOLICITORS' JOURNAL on the 20th July last. Mr. Du Parcq was called to the Bar in 1906 and took Silk in 1926.

Mr. HENRY B. J. PAUL, Solicitor, has been appointed Assistant Solicitor in the office of the Town Clerk of Coventry, in succession to Mr. H. E. Braithwaite, Solicitor, recently appointed Deputy Town Clerk of Southampton. Mr. Paul was admitted in 1928.

Mr. LEONARD B. BERESFORD, Solicitor, Deputy Town Clerk of the County Borough of Southend-on-Sea, has been appointed Clerk and Solicitor to the Littlehampton Urban District Council. Mr. Beresford was admitted in 1914.

Mr. A. F. ROLLESTON, Solicitor, Maryborough, has been appointed State Solicitor for Leix in the place of Mr. W. X. White, who has been appointed County Registrar. Mr. Rolleston was admitted in 1899.

The Executive Council have appointed Mr. MICHAEL KILLEEN, Solicitor, to be County Registrar for Clare. Mr. Killeen was admitted in 1902.

Mr. W. J. CAREY, Chief Clerk in the Town Clerk's Office, Salisbury, has been appointed Assistant Town Clerk in recognition of his twenty-four years of service to the corporation.

Mr. ARTHUR SMART, Solicitor, Town Clerk of Bridgwater, has been appointed Town Clerk and Prosecuting Solicitor of Salisbury. Mr. Smart was admitted in 1926.

Mr. R. W. LEWIS, Solicitor, Deputy Clerk to the Birkenhead Board of Guardians, has been appointed Public Assistance Officer for Nottinghamshire.

Mr. A. H. MARROWS, Clerk to the Caistor (Lincs) Guardians and Rural District Council, has been appointed Public Assistance Officer under the Lindsey County Council.

Mr. H. J. JEFFERIES, Solicitor, Southend-on-Sea, has been appointed the first Coroner for that county borough. Mr. Jefferies was admitted in 1897, is senior partner in the firm of H. J. Jefferies & Co., and also holds the appointments of Clerk to the Rochford Old Age Pension Sub-Committee and Deputy Coroner for South and West Essex.

Mr. EDWIN A. MOORHOUSE, Solicitor, Pontefract and South Elmsall, has been appointed Clerk of the Peace for the Borough of Pontefract in succession to Mr. J. Routledge. Mr. Moorhouse was admitted in 1920.

Mr. ROBERT BATTERSBY, Solicitor, the retiring Town Clerk and Clerk of the Peace of the City and Borough of Hereford, has been presented with a mahogany clock by the members of the City Council. Mr. Battersby was admitted in 1890.

Mr. EDWARD BIRCH, Solicitor, has been appointed Chief Assistant Solicitor in the office of Mr. N. L. Fleming, the Town Clerk and Clerk of the Peace of the City and County Borough of Bradford.

Mr. EMMANUEL KELSEY, Solicitor, Blyth, has been appointed Prosecuting and Assistant Solicitor in the Ministry of Agriculture and Fisheries at Whitehall. Mr. Kelsey was admitted in March last.

At the council meeting of the Auctioneer's and Estate Agents Institute held recently, Mr. JOHN EDWARD KITCHEN (Messrs. Oliver Appleton & Kitchen) of Leeds, was unanimously elected President for the ensuing year.

Professional Announcements.

(2s. per line.)

Messrs. SHARPE, PRITCHARD & Co., Solicitors and Parliamentary Agents, 12, New-court, Carey-street, W.C.2, and Palace-chambers, Bridge-street, Westminster, announce that as from Monday, the 2nd inst., they have arranged that Mr. H. Wentworth Pritchard, B.A. (Oxon), the elder son of their senior partner, Sir Harry G. Pritchard, shall join the firm.

Wills and Bequests.

Mr. Robert Dowse Wilson, of Fairfield-road, Rathgar, Co. Dublin, solicitor, partner in the firm of Collis & Ward, who died on 20th April, left personal estate in England and the Irish Free State valued at £10,363. He left £50 to John M. Clancy, if in his service at his death.

CAR THEFT CASE.

It was stated in a case at Willesden Police Court on Tuesday, when a chauffeur was charged with stealing a car, valued at £200, that the owner, his employer, Mr. Benjamin Leapman, of the Avenue, Brondesbury, now refused to prosecute.

Detective Bray said that every effort had been made to get Mr. Leapman to the court, but the latter said it was useless "as it had been held that car stealing was not a crime."

The magistrate said that he would issue a subpœna against Mr. Leapman to appear. "If he fails to do so he will be arrested. Let him know that," he added.

The accused was Ernest Kelly, 23, of Harlesden, and it was stated that he went in the car to Peterborough, where he was arrested.

It may be recalled that the Southend magistrates recently decided to ask the Home Office to make "joy-riding" in other people's cars without the owners' consent a punishable offence. The demand for a revision of the law in this respect has met with increasing support of late, it being felt that such cases have become so common as to constitute a serious nuisance to the public.

The point was considered in our issue of the 24th ult., at p. 548.

POLICE PROCEDURE CRITICISED.

Major W. H. Whitehouse, the South London coroner, says *The Daily Telegraph*, adjourning the inquest at Lewisham on Tuesday night, on the two men killed in a motor smash in Bromley-road, Catford, on Saturday night, said that since the police officers in charge of the case had chosen to prefer a charge of manslaughter against some person who was supposed to have caused the deaths, it would be necessary to adjourn the inquiry.

Why they should have preferred a charge of manslaughter so late in the day he did not know. If the person had been arrested at once it would have saved considerable trouble, and he thought it was a pity that inquiries should have to be adjourned when there were witnesses there with details of the affair fresh in their minds.

The victims of the smash were returning from Wadhurst in a furniture van when a collision occurred with a motor car.

In connexion with their deaths Edward Thornhill, fifty-four, of Fordmill-road, Bellingham, the driver of the car, appeared earlier in the day at Greenwich on a charge of manslaughter, and was remanded for a week.

WARRANT SERVED AFTER EIGHT YEARS.

Joseph Goorovitch, twenty-nine, a draper, giving an address at Villiers-road, Dublin, was charged on remand at Old-street Police Court on Tuesday last with stealing by means of a trick goods valued at £207, the property of Nathan Cohen, clothing manufacturer, Commercial-street, E. Goorovitch was arrested on a warrant granted in January, 1921, and there were now two further charges against him of obtaining clothing to the value of £175 by false pretences in January, 1921. Detective-sergeant Fairweather said that the Irish police were amazed when he went to them, Goorovitch having attained a good position and being regarded as a man of integrity in Ireland. The witness added, "In fact, I felt almost ashamed to bring him back." (Laughter.) Mr. W. G. Jenkins, defending, said that subject to the consent of the court he was prepared to make certain restitution. Mr. Clarke Hall, binding over Goorovitch for twelve months, said, "I am very glad indeed you have attained this high position in Ireland and that you are much respected there."

MOTORISTS AND DRINK.

Mr. Hay Halkett, the magistrate at the Marylebone Police Court, has now received a letter from Mr. E. M. Sabine, the police magistrate at Adelaide, South Australia, in reference to his (Mr. Halkett's) recent pronouncement when dealing with a case of "drunk in charge of a car." What the magistrate must concern himself with, said Mr. Halkett, was whether the accused person was drunk—so drunk as to be justifiably arrested for disorderly conduct.

Mr. Sabine writes that in South Australia, by the Motor Vehicles Act, 1921, s. 26, as amended by s. 9 of the Act of 1925, "any person who drives a motor vehicle whilst he is so much under the influence of intoxicating liquor as to be incapable of exercising effective control of such motor vehicle, shall be liable to a penalty for the first offence of not less than £20, and not more than £50, and for any subsequent offence of not less than £50 and not more than £100, or to imprisonment for any term not exceeding six months."

By s. 52, Mr. Sabine states, the court may, in addition to imposing a penalty, if the convicted person holds any licence under the Act, suspend the licence for such time as the court thinks fit, or cancel it, and, in either case, also declare the person convicted disqualified for obtaining a licence for such further time after the expiration of the licence as the court thinks fit; or, if the person does not hold any licence under the Act, declare him disqualified for obtaining one for such time as the court thinks fit.

A SOLICITOR MAYOR FOR BRIGHTON.

Councillor Horace W. Aldrich, a solicitor, prominent Freemason, and well-known athlete, has been selected as the next Mayor of Brighton. Mr. Aldrich was admitted in 1909, and his father was formerly a member of the Town Council, whilst his mother was one of the first women to serve on a board of guardians.

COMPULSORY MOTOR INSURANCE IN FRANCE.

A Bill for compulsory motor insurance, to include third party risks, has, says *The Times*, been tabled in the French Chamber by M. René Coty, Deputy for the Seine Inférieure.

ELECTION PETITION.

The election petition against the return of Mr. J. J. H. Moses, Labour Member of Parliament for the Drake Division of Plymouth, will be heard at the Western Law Courts, Plymouth, on Thursday, 17th October.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (7th February, 1929) 5½%. Next London Stock Exchange Settlement Thursday, 12th September, 1929.

	Middle Price 4th Sept.	Interest Yield.			Yield with Redemption.		
English Government Securities.		£	s.	d.	£	s.	d.
Consols 4% 1957 or after	81½	4	18	2	—		
Consols 2½%	53½	4	13	6	—		
War Loan 5% 1929-47	100⅞	4	18	0	—		
War Loan 4½% 1925-45	94	4	15	9	5	1	0
War Loan 4% (Tax free) 1922-42	101½	3	19	0	3	17	6
Funding 4% Loan 1960-1990	84½	4	14	8	4	15	9
Victory 4% Bonds (available for Estate Duty at par) Average life 35 years	91½	4	7	5	4	8	6
Conversion 4½% Loan 1940-44	94	4	15	9	5	1	6
Conversion 3½% Loan 1961	72½	4	16	7	—		
Local Loans 3% Stock 1912 or after	60½	4	19	2	—		
Bank Stock	245	4	18	0	—		
India 4½% 1950-55	85	5	5	11	5	10	6
India 3½%	64½	5	8	6	—		
India 3%	55½	5	8	1	—		
Sudan 4½% 1939-73	92	4	17	9	4	19	0
Sudan 4% 1974	84	4	15	3	4	17	6
Transvaal Government 3% 1923-53 (Guaranteed by British Government, Estimated life 15 years)	82	3	13	2	4	4	0
Colonial Securities.							
Canada 3% 1938	85	3	10	7	5	2	0
Cape of Good Hope 4% 1916-36	93	4	6	0	5	4	0
Cape of Good Hope 3½% 1929-49	79	4	8	7	5	4	0
Commonwealth of Australia 5% 1945-75	95	5	5	3	5	5	6
Gold Coast 4½% 1956	94	4	15	9	4	18	0
Jamaica 4½% 1941-71	94	4	15	9	4	17	0
Natal 4% 1937	91	4	7	11	5	11	3
New South Wales 4½% 1935-45	88	5	2	3	5	12	6
New South Wales 5% 1945-65	95	5	5	3	5	6	0
New Zealand 4½% 1945	93	4	16	9	5	3	0
New Zealand 5% 1946	100	5	0	0	5	0	0
Queensland 5% 1940-60	93	5	7	6	5	9	4
South Africa 5% 1945-75	99	5	1	0	5	1	0
South Australia 5% 1945-75	95	5	5	3	5	1	0
Tasmania 5% 1945-75	95	5	5	3	5	1	0
Victoria 5% 1945-75	95	5	5	3	5	1	0
West Australia 5% 1945-75	95	5	5	3	5	1	0
Corporation Stocks.							
Birmingham 3% on or after 1947 or at option of Corporation	60	5	0	0	—		
Birmingham 5% 1946-56	99	5	1	0	5	1	4
Cardiff 5% 1945-65	99	5	1	0	5	1	0
Croydon 3% 1940-60	68	4	8	3	5	2	0
Hull 3½% 1925-55	76	4	12	1	5	4	0
Liverpool 3½% Redeemable by agreement with holders or by purchase	70	5	0	0	—		
Ldn. Cty. 2½% Con. Stk. after 1920 at option of Corpn.	51	4	16	3	—		
Ldn. Cty. 3% Con. Stk. after 1920 at option of Corpn.	61	4	18	4	—		
Manchester 3% on or after 1941	61	4	18	4	—		
Metropolitan Water Board 3% 'A' 1963-2003	60	5	0	0	—		
Metropolitan Water Board 3% 'B' 1934-2003	62	4	16	9	—		
Middlesex C. C. 3½% 1927-47	81	4	6	5	5	2	6
Newcastle 3½% Irredeemable	70	5	0	0	—		
Nottingham 3% Irredeemable	60	5	0	0	—		
Stockton 5% 1946-66	100	5	0	0	5	0	0
Wolverhampton 5% 1946-56	101	4	19	0	4	19	0
English Railway Prior Charges.							
Gt. Western Rly. 4% Debenture	79	5	1	3	—		
Gt. Western Rly. 5% Rent Charge	96	5	4	2	—		
Gt. Western Rly. 5% Preference	89½	5	11	9	—		
L. & N. E. Rly. 4% Debenture	74	5	8	1	—		
L. & N. E. Rly. 4% 1st Guaranteed	69½	5	15	2	—		
L. & N. E. Rly. 4% 1st Preference	63½	6	6	0	—		
L. Mid. & Scot. Rly. 4% Debenture	76½	5	4	7	—		
L. Mid. & Scot. Rly. 4% Guaranteed	73½	5	8	9	—		
L. Mid. & Scot. Rly. 4% Preference	67	5	19	5	—		
Southern Railway 4% Debenture	76½	5	4	7	—		
Southern Railway 5% Guaranteed	95	5	5	3	—		
Southern Railway 5% Preference	83½	5	19	9	—		

SOLICITOR, 28, desires Managing Clerkship with view to partnership, capital available, experienced conveyancing, probate, trust, common law. Excellent references. Salary by arrangement.—Box 170, Solicitors' Journal, 29, Breams-buildings, E.C.4.

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THE Proprietors of The Solicitors' Journal have placed this space at the disposal of THE BRITISH LEGION, OFFICERS' ASSOCIATION, EMPLOYMENT BUREAU, 3-4, Clement's Inn, Strand, London, W.C.2 (Telephone: Holborn 5769), to whom all replies should be addressed, quoting number of advertisement, date of insertion and the name of this paper.

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